

3. THE NI SAFETY CAMERA SCHEME

This section outlines:

- The vision for Northern Ireland Road Safety
- Scheme governance for the Northern Ireland Scheme in NI.

3.1 THE VISION FOR NORTHERN IRELAND ROAD SAFETY

The Northern Ireland Priorities and Budget 2005-08 sets out the Government's proposals for priorities and spending plans in Northern Ireland for 2005-06 to 2007-08. This is based on the vision set out in the Belfast Agreement – namely a peaceful, inclusive, prosperous, stable and fair society, firmly founded on the "achievement of reconciliation, tolerance, and mutual trust and the protection and vindication of human rights for all."

With respect to road safety, the Priorities and Budget 2005-08 adopts the targets that were agreed as part of the Northern Ireland Road Safety Strategy 2002 to 2012, namely:

- One third reduction in the number of people killed or seriously injured (based upon the average for the period 1996 to 2000) from the current average of 1750 to fewer than 1200 by 2012
- A 50% reduction in the number of children killed or seriously injured (based upon the average for the period 1996 to 2000) of 250 to fewer than 125 by 2012

To date, Government in Northern Ireland has adopted a number of initiatives to address road safety concerns, specifically:

- Education, including campaigns aimed at speed reduction, reducing the levels of drink driving and encouraging vehicle drivers and their passengers to wear seatbelts
- Engineering solutions, aimed at addressing local problems. These have included traffic calming measures, clearer signing and improved road lay-out
- Enforcement, including the use of safety camera equipment by police officers to record motorists who are speeding.

The Northern Ireland Safety Camera Scheme is one mechanism by which the Government proposes to meet the targets of the Northern Ireland Road Safety Strategy. In this context, the aim of the Northern Ireland Safety Camera Scheme is therefore to reduce the number of collisions where people are killed or seriously injured through targeted enforcement at collision hotspots.

Further information on the casualty problem in Northern Ireland can be found in the Safety Camera Business Case⁸ and in the Northern Ireland Road Safety Strategy.⁹

3.2 SCHEME GOVERNANCE

The operation of the Fixed Penalty system involves two non-devolved bodies, namely PSNI and NICtS. The cost recovery aspect also requires a separate body to review scheme expenditure. On this basis, and having reviewed a range of potential options, the most appropriate lead partner (and Scheme treasurer) is the NIO, who provide PSNI with their budget. DoE and Roads Service have a role to play in road safety matters, including communications and signing of enforcement. On the basis of a common interest in the Scheme, delivery is overseen by a Project Board of:

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- NIO, lead partner
- PSNI, primary delivery body
- NICTS, supporting delivery body
- Roads Service, supporting delivery body
- DoE, supporting delivery body.

The primary delivery body (PSNI) also attends the GB Safety Camera Project board meetings.

3.3 STRUCTURES, ROLES AND RESPONSIBILITIES

To support and guide the successful delivery of this project it is proposed that appropriate governance is put in place. This will be overseen by a **Project Board**, which would consist of senior officer representation from within NIO, PSNI, NICTS, Roads Service and DoE, and would provide overall direction and management of the project. The Project Board would be accountable for the success of the project. Specific responsibilities include:

- Approval of all major project plans, authorisation of any major deviation from agreed stage plans (within delegated limits) and agreement of stage completion
- Commitment of project resources
- Provision of overall guidance and direction to the project, ensuring it remains within any specified constraints and aligned with the objectives
- Review of each completed stage and approval of progress to the next
- Review and approval of stage plans and any exception plan
- 'Ownership' of the identified project risks, monitoring of these risks and, if appropriate, amelioration of the risks
- Approval of changes
- Assurance that all products have been delivered satisfactorily
- Assurance that all acceptance criteria have been met
- Arrangements, where appropriate, for a project review or evaluation
- Project closure.

The Project Board's terms of reference is as follows:

- *"To deliver performance against Government's road safety objectives through the establishment, resourcing and delivery of the series of workstreams that together constitute the Northern Ireland Safety Camera Scheme*
- *To approve the cost recovery arrangements established*
- *To supervise project governance and financial control, in particular:*
 - *Record any major deviation from project timescale and expenditure*
 - *Ensuring that required resources are committed and arbitrate on any conflicts*
 - *Ensuring that the direction of the project remains within specified constraints and aligned to the objectives*
- *Ensuring that cost recovery applies to allowable fixed penalties, through reviewing structures established by the Project Manager*

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- *Ensuring that only allowable expenditure is cost recovered by the project through reviewing financial information*
- *Ensure that appropriate reviews and project monitoring are undertaken."*

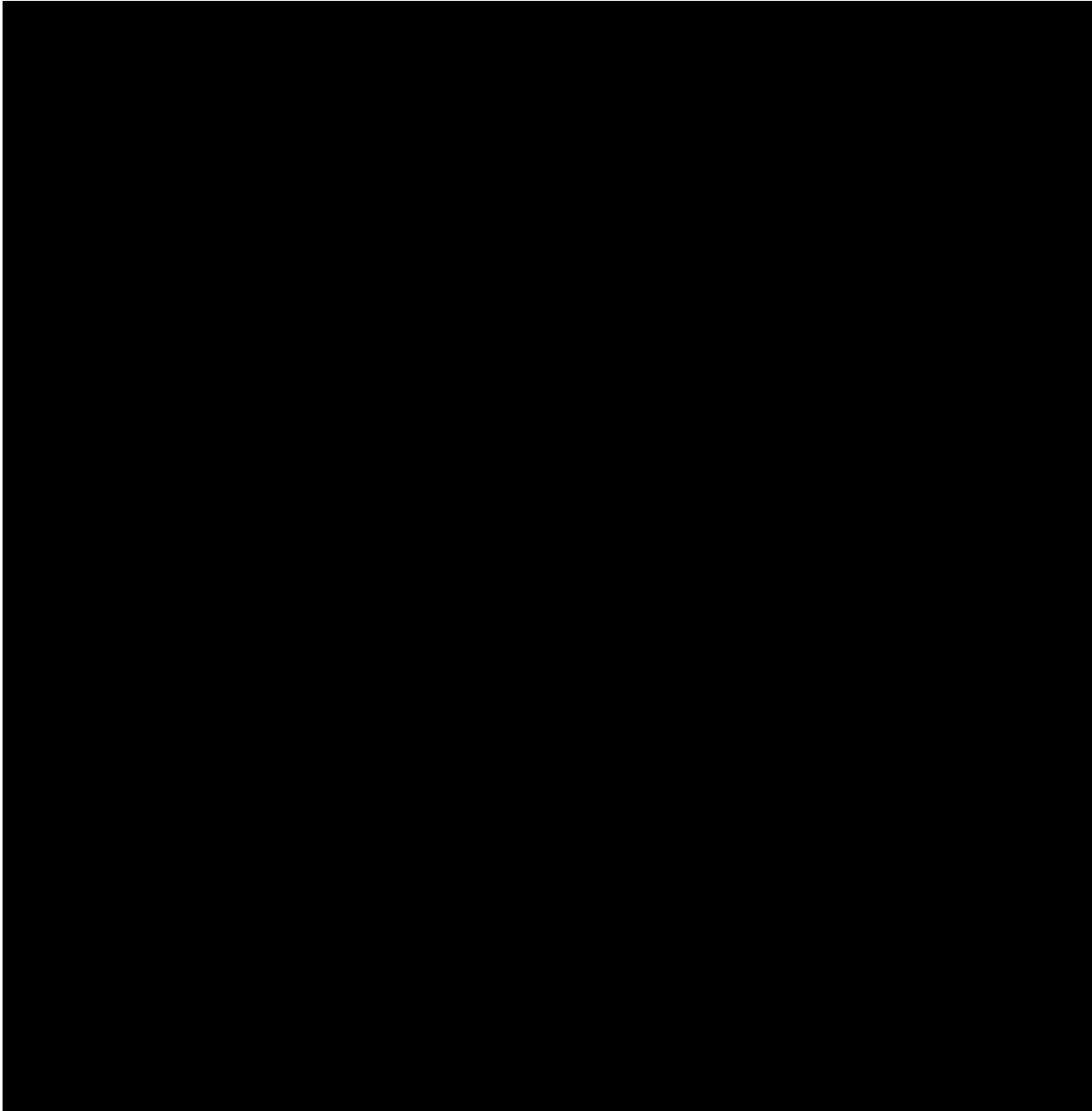
The **Project Manager** (who will be an employee of PSNI) has the authority to run the project on a day-to-day basis on behalf of the Project Board within the constraints laid down. The Project Manager's prime responsibility is to ensure that the project delivers the required workstreams, to the required standard of quality and within the specified constraints of time and cost. Specific responsibilities are:

- Manage the delivery of the workstreams
- Direct and motivate the project team
- Plan and monitor the project
- Agree any delegation and use of project assurance roles required by the Project Board
- Prepare if necessary, project exception plans in conjunction with Team Managers and agree them with the Project Board
- Manage business and project risks, including the development of contingency plans
- Take responsibility for overall progress and use of resources, and initiate corrective action where necessary
- Be responsible for change control and any required configuration management
- Report to the Project Board through highlight reports and stage assessments
- Liase with the Project Board to assure the overall direction and integrity of the project
- Be responsible for project administration.

4. **SCHEME RULES**

In the 1998 Public Expenditure Survey, HM Treasury identified certain conditions that would allow fines and penalties to be 'netted off' Departmental Expenditure Limits, namely where:

- Performance against policy objectives is likely to be improved
- Arrangements are in place to ensure that the activity will not lead to the abuse of fines and penalty collection as a method of revenue raising, and that operational priorities remain undistorted
- Revenues will always be sufficient to meet future costs, with any excess revenues over costs being surrendered
- Costs of enforcement will be readily identified and apportioned without undue bureaucracy, and with interdepartmental and inter-agency agreement, where necessary
- Savings can be achieved through change and there are adequate efficiency regimes in place to control costs, including regular efficiency reviews.



NOT RELEVANT

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4. Scheme Rules

4.3 RULE 3: COST RECOVERY ARRANGEMENTS

The following section details how funds will transfer in line with netting off principles – the principle that fine revenue from safety cameras can be used to fund their installation, maintenance and the issuing and collection of Fixed Penalty Notices and fines

- 1) PSNI issue Conditional Offer Fixed Penalty Notices (COFPNs) to those caught speeding by safety cameras, as is currently the case
- 2) Those who choose to accept COFPN pay the required fine monies to NICtS, as is currently the case
- 3) PSNI provide NIO on a quarterly basis an invoice of PSNI costs associated with operating the scheme. This cost will be broken down as appropriate and supported by invoices where relevant (including any single item over £10,000). Again, allowable costs (as defined in this handbook) will be included. NIO would review this claim against the criteria laid out in the handbook and come to a decision about whether this invoice should be paid or not
- 4) NICtS would compile a similar invoice for their costs associated with operating the scheme. Again, this cost will be broken down as appropriate and supported by invoices where relevant
- 5) The Project Board would meet on a quarterly basis to review the invoices in the context of the scheme and the COFPN monies received during that quarter. NIO would also provide their assessment of the validity of the PSNI's claim. On this basis, the Project Board would draft an instruction for NIO to send to NICtS that would identify:
 - Fine monies to be retained by NICtS to cover their costs
 - Fine monies that are to be paid by NICtS to NIO and onto PSNI
 - Monies to be passed back to HMT.
- 6) NIO would forward this instruction to NICtS to action. In their returns to the Department for Constitutional Affairs, NICtS will also need to clearly identify the element of that revenue which relates to safety cameras, as follows:
 - The total number of conditional offer fixed penalty notices paid and revenue, processed during that period.
 - The baseline number of conditional offer fixed penalty notices paid, and revenue, that would have been processed during that period prior to any additional activity (this is only included for information purposes) and
 - The total number of fixed penalty notices paid and processed during that period are available for netting-off.

The following general rules would apply:

- Where expenditure exceeds fine income receipts, NICtS would have their monies paid first. Any costs not recovered during a quarter can be carried forward to the next quarter
- At the end of each financial year, NICtS and PSNI will prepare their accounts in the normal way, except as a separate line item they will identify expenditure and income associated with the scheme.

In terms of internal finance arrangements, each party (NIO, NICtS & PSNI) will be required to keep accounts of income and expenditure for the scheme, following standard accounting practice. Appropriate detailed arrangements will need to be put in place before the project starts to meet these audit requirements, in particular to demonstrate that expenditure is associated with camera activity. To help with this process it is appropriate to set up separate cost centre codes to enable all expenditure relating to safety cameras to be recorded separately from other business activities.

4. Scheme Rules

4.4 RULE 4: ALLOWABLE FIXED PENALTIES

The scheme is only allowed to recover costs against fines paid under Conditional Offer from the Fixed Penalty Notices. This relates only to offences detected using safety camera speed and red-light equipment, specifically:

- Conditional Offer Fixed Penalty Notice issued as a result of a red-traffic light violation
- Conditional Offer Fixed Penalty Notice issued as a result of a speeding violation.

For the purposes of clarity, the following revenues cannot be reclaimed:

- Fines issued by courts following a court appearance by an offender
- Fines for traffic offences other than speeding and red-traffic light offences
- Fixed Penalty Notice issued as a result of police enforcement using other speed measuring devices' (i.e. fixed penalty notice issued directly to driver).

The scheme must have a means to differentiate fines relating to safety camera enforcement from other fixed penalty notices. A review has been undertaken of the NICtS/PSNI computer system, namely the Vehicle Procedures/Fixed Penalty Office(VP/FPO). This provides a reporting function that identifies Conditional Offer Fixed Penalty Notices issued for speeding/red light running, the date they were issued, their status and the date paid (where relevant).

4.5 RULE 5: ALLOWABLE EXPENDITURE

The principle around cost recovery is that the Northern Ireland Safety Camera Scheme is able to recover all costs associated with the scheme and its management up to the point of payment of conditional offer and within the total fine monies recovered from safety camera enforcement. This means that the cost of undertaking any court proceedings against an individual or group over a dispute as a direct result of safety camera enforcement is not included. To clarify what constitutes allowable expenditure, further guidance is set out below.

4.5.1 Capital Expenditure

For the purpose of this handbook capital costs have been broken down into the following areas:

- Enforcement equipment (and set to work costs)
- Supporting equipment
- Accommodation
- Set-up costs

Where a particular expenditure does not exactly fit a particular category then the closest definition should be assumed. Also, from time to time, the detail of all/any costs will be required to a level of detail to satisfy NIO.

A. Enforcement Equipment

All speed and red-light cameras must be Department of Environment type approved. This applies to both fixed (digital and wet-film) and mobile camera systems, including; housings, alarms, dummy equipment, and mobile sites. Analysis, design, planning, installation, test and set-to-work costs are allowable. Other equipment associated with general road safety is not allowable. Examples of this includes:

- In-car video systems
- Hand-held radar guns

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Prior to the Scheme there were no fixed cameras in Northern Ireland, however in future the cost of removing, moving or reinstalling fixed camera housings and equipment is allowable. This will include cameras that are no longer suitable for enforcement and serve no meaningful speed reduction purpose in their current position.

B. Supporting Equipment

Supporting equipment includes any essential equipment required to support additional activity associated with speed and red light cameras. The rules governing the purchase of supporting equipment are:

- Assets purchased under the cost recovery scheme can be used for other purposes. In general where the asset is to be shared an estimate should be made of the expected use on existing, or non-camera activity as opposed to new camera activity and the capital costs split accordingly
- In some instances the volume of new activity will require an asset with greater capacity to meet the increased demand, e.g. large volume mailer. Existing equipment, which was not due for renewal, can be replaced in these cases and the whole cost of the item recovered
- Only the minimum fit-for-purpose specification of equipment required for camera activity should be reclaimed under cost recovery. Having said this, more expensive equipment could be purchased if there is a case (lower maintenance costs over time, increased life expectancy, lower down-time between failures, etc.)
- If the equipment type/capability is greater than necessary for camera support activities due to its secondary application, then the additional cost should be borne by the purchasing unit. This rule applies similarly to all supporting equipment, e.g. vehicles, printing and mailing equipment.

Examples of allowable expenditure are discussed under the following headings:

i. IT and Communications systems

Capital expenditure on IT and communications systems is likely to account for some of the most significant expenditure, especially in the early years of operation. As with all large-scale capital spend, the Scheme members should seek professional advice and go to competitive tender when procuring IT and communications equipment. Examples of IT and Communications capital expenditure that can be claimed:

- Desktop computers
- Desktop telephones
- Essential network connections
- Payment processing equipment for credit/ debit cards
- Server upgrades
- Network connections to link offices/ departments

What cannot be claimed includes:

- Laptop computers, with the exception of the communications manager who may need one for presentations
- Handheld computers/PDAs
- Mobile telephones (these should not be purchased for staff, rather the cost of operating a personal mobile can be reclaimed)
- "Next generation" communications systems (e.g. bluetooth)

When Scheme members are going to tender, they should make it clear to the suppliers that tenders are developed and submitted at their own risk – the Scheme are not obliged to provide any up-front

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costs for this process. However, it is acceptable business practice that the successful tenderer be able to reclaim some preparatory costs after contract award.

ii. *Signing*

The costs of all signing that complies with Roads Service / Department for Transport guidance and is to be used for safety camera enforcement can be recovered. The costs of purchasing interactive/variable message signs can also be recovered.

iii. *Speed monitoring equipment*

Dedicated speed monitoring equipment is an allowable expense. All equipment must have appropriate type approval. The cost for installing such equipment can be recovered.

iv. *Vehicles*

PSNI may purchase vehicles for use under the scheme, however they are reminded that the principles of Best Value should be applied when purchasing vehicles. The vehicle should be the minimum specification that is fit-for-purpose. To this end, details of the make, specification, any extra fit-out costs, what the vehicle will be used for, how often the vehicle will be used for safety camera work and by whom should be provided within the operational cases. The following types of vehicles cannot be reclaimed:

- General patrol vehicles
- Vehicles for general use by the safety camera team or individuals
- Vehicles for public relations purposes.

v. *Other equipment*

Examples of other types of equipment that can be reclaimed include:

- Office equipment
- Film processing and viewing equipment
- Printing, scanning, copying and mailing equipment
- Filing and archiving equipment.

vi. *Other Capital Spend*

Capital spend on minor engineering works – e.g. speed humps, chicanes etc. – **cannot be recovered at any time.**

C. *Accommodation*

It is acknowledged that additional enforcement in some circumstances can cause difficulties with accommodation where space is limited. The selection of appropriate accommodation for the Project Team can be made difficult by the uncertainty over the long-term performance of the partnership. The purpose of the increased enforcement should be to encourage compliance with speed limits and discourage red-light running. If so, fine revenue hopefully will fall over time. With no guarantee over future revenue streams, accommodation costs (and indeed all other overhead costs) should be kept to a minimum. In this respect, the order of preference is:

- Use existing facilities
- Move within existing facilities
- Move to premises owned by one of the members of the partnership
- Use temporary accommodation
- Short term lease commercial facilities

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- Major refurbishment of existing facilities

Any decision on accommodation should take into account the possible benefits and associated cost savings of co-locating processing, ticketing and fixed penalty offices. The operational case should explain the preferred option and other options considered, demonstrating that best value has been achieved.

i. The use of external accommodation

The basis of the Scheme is to spend on aspects that have a direct and measurable impact in terms of road safety, rather than spend on overheads. Therefore, new buildings and long-term leases are strongly discouraged as the long-term cost (including possible break clauses) may be particularly draining on Scheme resources in future years. To this end, if external accommodation is the only option for the partnership, short-term leases on properties that are fit-for-purpose should be sought.

ii. The use of internal accommodation

Internal accommodation is preferable for the lower costs, access to shared internal systems and proximity to colleagues. Costs can be recovered for the following:

- Upgrade of telecommunications/ network equipment
- Reasonable refurbishments of office areas
- Installing/ upgrading processing areas
- Installing/ upgrading appropriate storage facilities
- Providing a secure parking facility for partnership enforcement vehicles
- Upgrades to meet increased health and safety requirements.

As with all other expenditure, only expenditure directly related to the Scheme can be recovered. To this end, if the accommodation is to be shared, accommodation costs should not subsidise elements that would otherwise be paid by the agency in charge of the accommodation. This includes, but is not restricted to:

- Refurbishments to entrance, hallways and other shared public areas
- Roof repairs (unless directly related to the specific area of the building housing the Scheme)
- Internal and external painting or redecorating (unless directly related to the specific area of the building housing the Scheme)
- Upgrades to public parking areas
- Installing/upgrading cafeteria facilities
- Installing/upgrading air conditioning for the entire building.

D. Set-Up Costs

Set-up costs incurred prior to the launch of the Partnerships can be recovered. Costs that can be recovered for set-up include:

- Employment costs of a project manager
- Employment costs of a communications manager
- Costs for site surveys
- Recruitment costs for new positions
- New camera equipment purchased for the Scheme (as set out in the business case)

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- Any other reasonable costs agreed with the Project Board.

Not included in set-up costs include:

- Other staff costs, including:
 - 'Management' time – specifically senior management time within PSNI, NIO, DRD (Road Service), DoE or NICTS who are not fulltime on the project
 - FPPC/FPO staff prior to the Scheme commencing
 - Support from engineering departments during site identification.

Where reasonable, all expenditure should be receipted.

4.5.2 Revenue Expenditure

Revenue expenditure refers to costs incurred during normal on-going operations. It is also commonly known as 'operational expenditure'. One of HM Treasury rules states that only revenue expenditure associated with camera activity can be reclaimed. This section covers what constitutes revenue expenditure.

When assets are used for a significant time on other activities then the revenue costs should only be recovered on a pro-rata basis. For example, a vehicle that is used for 30% of its time on traffic duty, with the remainder spent on camera enforcement, should only have 70% of its maintenance and other running costs recovered. Records should be maintained to demonstrate how an asset has been utilised for audit purposes.

The following sections address some of the key headings for revenue expenditure.

A. Partnership Staff Salaries And On-Costs

The Scheme is allowed to recover the salary costs of persons directly related to the Scheme. For non-dedicated staff, this cost can be recovered pro-rata. This includes the following staff:

- Project manager
- Communications manager
- Data analyst, including the cost of collecting speed and casualty data
- Enforcement officers (including officers employed for 'follow-up' calls for non-payment)
- Fixed Penalty Processing staff
- Courts processing staff
- Roads Service staff (for speed monitoring, erecting signs etc.)
- Finance staff.

Costs can be recovered for wages, pension and national insurance contributions for each staff member. The costs for hiring contractors or consultants can also be recovered. However, if this is being claimed in the financial case then a description of the tasks conducted by the external party should be listed. Please note that, in line with the principles of Best Value, partnerships should not contract an external party to conduct tasks that could be reasonably completed by a member of the Scheme.

The following items cannot be claimed under the rules of the project:

- Internal Training – This is an example of double funding. The costs for training courses available in-house cannot be recovered, but costs can be recovered for bought-in training relating to prevention, detection and enforcement activity. Employment costs can be recovered if, for example, a person has a one-month induction period to be trained
- Attending conferences – This is a discretionary expense and cannot be reclaimed

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- Management time – specifically senior management time within PSNI, NIO or NICtS who are not fulltime on the project.

Expenses are allowable where staff incur costs whilst on Scheme business. The expense policy should be governed by the organisation employing the individual. However, given the unique method of funding, the following guidance is recommended to ensure that the Scheme operates in a way consistent with its high profile:

- All expenses should be claimed at cost
- A reasonable benchmark for fuel costs is £0.30 per mile
- Where possible, all expenditure should be receipted.

NICtS costs can only be reclaimed for the cost of processing conditional offers, as separate funding is provided for prosecution activity in court. The only staff costs recoverable by NICtS are the costs of administrative staff. NICtS are able to recover the money transmission cost of cheque, credit or debit card transactions for payment of conditional offers if used. Guidance costs for a cheque payment is £0.25 to £0.40, a Switch (or equivalent) payment is £0.10 and for a Visa (or equivalent) it is 2.5% of transaction cost, or £1.50 for a £60 fine.

In addition, NICtS can also recover the following revenue costs:

- Stationery and paper costs
- Postage costs
- Equipment maintenance
- Accommodation costs (to avoid double funding, this should only cover the costs of extra activity related to the Safety Camera Scheme)

Activity relating to the non-payment of fines is not recoverable.

B. Accommodation Costs

Rent can only be recovered if directly incurred by the Scheme (i.e. they are sited on external premises). Management fees and any relevant taxes/ charges are recoverable in this instance. As previously mentioned, given the substantial cost of external accommodation (often significantly higher than the baseline rent), external accommodation should be the final possible option.

For partnerships sited on internal premises, the host can charge a nominal fee for the space occupied by the Scheme. This should reflect the actual cost to the host of managing the space. Where the Scheme is housed on premises owned by any of the partnership members, under no circumstances can that partner charge the Scheme the equivalent of a commercial rent. The Scheme accommodation should be treated as part of their own departmental premises.

As a general rule, the following revenue costs can be recovered on a pro-rata cost for the accommodation used by the Scheme:

- General maintenance
- Electricity costs
- Heating costs
- Operational maintenance to the accommodation space.

C. Equipment Running Costs

Costs for maintaining enforcement equipment should be recovered in line with manufacturer's recommendations. Costs for maintaining cameras should be included in line with reasonable

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expectations for maintenance based on equipment age. This includes the cost of repairing vandalism to equipment.

Reasonable vehicle maintenance costs for vehicles can be claimed, including parts, servicing and fuel. All costs should be charged pro-rata if the vehicle is shared with another activity.

Costs for IT and communications equipment maintenance should be charged at a reasonable rate based on manufacturer's recommendations and estimates based on the age of equipment. Leasing costs for IT or Communications equipment can also be claimed in line with actual payment schedules.

Operating costs for telephones/internet should be charged in line with usage. Costs can be recovered for use of personal mobile phones for Scheme business. Software licenses should be charged at cost. Note, this only applies to additional license costs that are incurred as a direct result of the Safety Camera Scheme.

D. Communication and Education Programmes

Only the costs of communication and education programmes directly related to safety camera enforcement can be recovered. The Scheme should always look for free or low-cost options when conducting such programmes. Costs can only be recovered for events which are being hosted by the Scheme, or at which they are presenting. As stated earlier, costs for simply attending such seminars/ events are not recoverable.

Examples of events where costs/expenses can be recovered:

- School visits by communications manager/ police
- Public seminars
- TV/radio advertising
- Leaflet/poster campaigns
- Professional seminars (by free invite)

Speed awareness or driver improvement courses are not cost recoverable. These courses, offered as an alternative to points for minor offenders, must stand separate from the programme and be either self-financing or centrally subsidised.

E. Other Costs

Other costs that can be recovered at cost include:

- Stationery
- Film and processing materials

Postage costs for correspondence with offenders can be claimed. Experience from current partnerships suggests that the FPPC/FPO should budget to claim for 3 correspondences on average per offender processed.

4.6 RULE 6: FINANCIAL CONTROLS

The Scheme will need to demonstrate the following:

- Best value
- Probity and accountability.

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4.6.1 Best Value

Best value (BV) is a commonly used phrase that means that any money spent achieves the best possible result in providing what is required. BV does not always mean 'getting the cheapest deal'; there are other ways of obtaining value. BV can be described as achieving the optimum balance between economy, efficiency and effectiveness:

- Economy means achieving the lowest price for a particular service or item. This objective has most relevance when purchasing assets or services that vary little in quality from supplier to supplier, such as stationery for example. Achieving the lowest price on a service contract, however, would not necessarily deliver BV if this results in a poor or unreliable service;
- Efficiency means achieving the most from a given amount of money. Solutions using flexible working arrangements and a high degree of mechanisation may be more efficient than the traditional methods; and
- Effectiveness means the best outcomes for the money spent. For example, an integrated IT system linking the PSNI and the Fixed Penalty Clerk might be more effective than two separate systems and an overnight file transfer system. Whether a new approach represented the best value would depend on how much it costs in comparison with the existing method since both produce the same output.

4.6.2 Probity and accountability

This section sets out the financial controls and audit arrangements for the Scheme. These do not in any way replace existing audit arrangements, rather they are additional. The specific financial processes for the Scheme are as follows:

- PSNI and NICTS will set in place systems to ensure that costs associated with the Scheme are readily identifiable. For example, PSNI have identified a separate cost centre for expenditure relating to the Scheme and each cost is also identified by cost type. This allows PSNI to produce full expenditure information for the Scheme within their existing management accounts
- Following the end of each quarter (i.e in July, October, January and April) PSNI and NICTS will submit a claim for expenditure in relation to the scheme for that quarter. This claim will clearly identify expenditure by expenditure type (revenue or capital) and subset (as laid out in 4.5 above). Any single item of expenditure over £10,000 will be evidenced by an expense receipt (where possible) and full description of the expense. Invoices supporting direct expenditure should be retained with the accounting records and the NIO should retain copies of invoices supporting expenditure made by the PSNI and NICTS
- NIO would:
 - ensure that they are satisfied that the expenditure as presented on the invoice is valid and correctly presented
 - once satisfied that expenditure is valid, provide for a receipt transfer to PSNI/NICTS for this agreed expenditure up to the agreed limits and within the overall monies recovered to date. Should there be less monies in the account than is being claimed, PSNI/NICTS will only be able to claim up to the monies remaining in the account at that time but would be allowed to submit for any unclaimed expenditure at a subsequent time but within the financial year
 - keep records of all the invoices received and paid
 - provide initial estimate and any supplementary estimates in relation to the scheme to HMT
- The Scheme requires that the claim forms should be subject to an audit to ensure that the funds have been used only for the purpose intended. At the end of each financial year there will be an audit of the Safety Camera Scheme, and the Northern Ireland Audit Office, as the auditors of the NIO, will conduct this audit. To facilitate this, at the end of

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each financial year each partner would produce as part of their normal accounting process a set of accounts that would include a separate section for activities relating to the Scheme. Specifically this will identify all capital and revenue expenditure and monies received through the cost recovery process. For items of expenditure that are shared between camera related activity and other activity, the accounts should be supported by clear memoranda, showing how the calculation has been arrived at, and where possible real time data to support the calculation. For example, if police are used part time on supporting the camera scheme, records should be kept showing the officers and their time used. If an apportionment is used to allocate costs between activities, this apportionment should be explained in supporting papers.

The auditor who will be responsible for the audit should be contacted early on in the process, in this case it is suggested that this is the Northern Ireland Audit Office. It remains the responsibility of management within the scheme to ensure that sound governance procedures are in place.

NOT RELEVANT

