

Transport for London

**BOROUGH SPENDING PLANS
2005-2006**

**FINANCIAL AND REPORTING GUIDANCE FOR
LONDON LOCAL AUTHORITIES**

The purpose of this advice is to inform London local authorities of the financial and reporting arrangements for the payment of TfL funding for Borough Spending Plan schemes and transport programmes supported by the Mayor.

Borough Funding, Borough Partnerships,
Group Communications
Transport for London


June 2005

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1 INTRODUCTION

1. London authorities will already be aware of the conditions applying to the Borough Spending Plan 2005/06 funding announcement made on 23 November 2004. This note gives Borough Spending Plan financial and reporting guidance for the 2005/06 year. It is an update and consolidation of guidance issued during the 2004/05 financial year.
2. There are no major changes to the guidance or to the Bimonthly Progress Reporting and Invoice Claim Statement forms. The forms do include minor modifications and they will be issued pre-populated with the respective agreed programmes of schemes.
3. This year scheme programming data provided by boroughs in their baseline programme submissions will again be automatically uploaded into LondonWorks (Clearview) for mapping and to enable project co-ordination between BSP and TfL projects and, in some cases, utilities. TfL and the boroughs need to continue to work together to ensure that borough and TfL priorities are both adhered to and there are no conflicts.
4. As a result, TfL scheme approval is also based on the project co-ordination analysis. Boroughs should therefore note any further information and notification about the traffic disruption impact of specific schemes from the Agreed Baseline Programme forms that are being issued. The process of approving any (other) outstanding or updated Baseline Programme Forms for Borough programmes is progressing.
5. For 2005/06, the progress reporting requirements are based on the Bimonthly Progress Report Form, with an emphasis on the provision of sufficient information to assist co-ordination between borough and TfL programmes and to monitor delivery at scheme level. The 2005/06 Baseline and Bimonthly report forms again share the same format and the associated Baseline Programme Form guidance, issued on 14 February 2005, provided details. Boroughs and partnerships should be expected to provide sufficient accurate and timely information to give assurance as to the managed delivery of all schemes.
6. The reporting interval remains bimonthly with timing consistent with the processes within TfL systems. However,  1st Bimonthly Progress Report needs to cover only those schemes with approval and spend activities taking place, or works beginning, before July 2005, unless otherwise advised.
7. The arrangements for the release of TfL funding are unchanged. Payments will continue to be made following the submission of completed Invoice Claim Statements (ICS).
8. Release of funds continues to be based on a process of notification by boroughs that they have certified the payment of invoices for approved schemes and projects in their programme, up to the set limit of allocated

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expenditure for each scheme. Further details are given in paragraphs 35 to 46 (pages 8, 9 and 10).

9. The following sections and paragraphs set out in more detail the reporting and financial claims arrangements associated with TfL funding. Also included is a timetable to help guide the process (Table 1, page13).
10. This guidance may need to be modified during the year. The sections on the 'TfL BSP Information Management Developments' and 'Audit' particularly have also been updated so that boroughs and partnerships are aware of how arrangements are expected to develop.

2 PROGRAMMING AND PROFILING (Baseline Programme and Bimonthly Progress Report Forms)

11. To maintain understanding of the progress being made on programmes, to increase the opportunities to support schemes and to provide assurance that schemes are being delivered on time, TfL requires regular reporting information at scheme level for each project receiving funding in the 2005/06 allocation. This reporting information should be based on the best data available at the time of submission of the report.
12. The 2005/06 Baseline and Bimonthly report forms have been used by TfL in the first instance, to provide individual authorities with a set of forms for individual programme areas that were pre-populated with the detail of schemes, including continuing schemes, to be supported in 2005/06. Authorities were requested to complete scheme details and indicate to TfL their proposals for the implementation of their programmes by completing these forms.
13. Following the re-issue of the forms as part of TfL's approval of an authority's complete BSP 2005/06 programme, their second role begins. This involves using them as the basis for subsequent bimonthly progress reports. Following their receipt, boroughs and partnerships should copy the forms therefore to create a set that is then used for the completion of the authority's first Bimonthly Report.
14. This copy set should be updated with the authority's latest programming and expenditure details to create the completed forms for the first Bimonthly Report. When all revisions have been included in this updated version, a copy is to be submitted to TfL, together with any accompanying commentary. At each subsequent bimonthly reporting stage, a copy of the previously submitted set of forms can then be similarly updated and be submitted to TfL at the time of the next submission.
15. Updating of the set of forms may also involve incorporating a revised programme form that has been provided by the TfL Programme Manager to confirm agreement to a programme revision. In such cases the appropriate programme form (worksheet) within the existing set should be replaced by

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the latest programme form indicating the revision that is issued by the TfL Programme Manager.

2.1 Baseline Programme Form - Agreed Programmes.

16. The layout of this form is standardised across transport topics and provides Boroughs, Sub-Regional, Cross Borough Partnership and Pan-London Programmes (i.e. LCN+ and Bus Priority) lead authorities with details of all schemes or programmes allocated funding through the 2005/06 BSP process. The form is also used for recording borough support programmes (e.g. LIPs and staff training) where allocations have also been made by TfL.
17. Guidance for the completion of 2005-06 Baseline Programme Forms, together with copies of forms populated with scheme names and their specific allocations, were initially sent to boroughs on 14 February 2005.
18. In addition, the Baseline Programme form is designed to collect traffic signals, scheme location, traffic management and borough contact information. It is important that TfL and the borough works are carefully co-ordinated to minimise disruption to road-users.
19. As in 2004/05 authorities have needed to agree with TfL the detail of the works, the programmes and the spend profiles for all schemes to be taken forward using the 2005-06 BSP funding. Approvals are given on the basis of the Baseline Programme form information, amended where appropriate to reflect discussions between TfL and the authority contacts. TfL approval is required for the baseline programmes before authorities can claim against the BSP allocation for schemes in those programmes.
20. Each lead authority for a Partnership or pan-London programme must identify the allocation for each scheme per borough within the partnership in order that scheme codes are allocated for each scheme/borough allocation and that TfL can process individual borough ICS claims for schemes supported via partnerships. For 2005/06 this should be done using the Partnership allocation form which is included with the set of Baseline Programme forms provided to lead authorities. The maximum allocations to individual schemes within the overall total can be revised at any time by notifying bsp@tfl.gov.uk and including the amended set of Baseline Programme forms that indicate the required revisions.
21. Subsequent notifications of funding through the BSP process in 2005/06 may require some authorities to update information to include the new schemes and/or additional funding. This should be done on the latest set of Bimonthly Progress Report forms. Authorities whose 2005/06 programmes are affected in this way should consider how they wish to take forward the new /affected projects. If necessary they should contact the appropriate TfL officer as listed in the contacts section of the Baseline Programme Form guidance to agree the most effective way to amend their forms.

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2.2 Bimonthly Reports

22. Authorities will need to submit updated sets of the Bimonthly Progress Report forms (for boroughs and partnerships) and the partnership allocation form (partnerships only), on a bi-monthly basis unless arranged otherwise by TfL Borough Funding on behalf of the BSP programme manager or Partnership lead authority. For example, currently alternative arrangements apply to the London Bus Priority Network (LBPB) Partnership covering Bus Priority (BP) and Bus Stop Accessibility (BSA) programmes. Dates for the submission of completed reports to bsp@tfl.gov.uk are given in Table 1, page 13.
23. Should any borough or partnership encounter difficulty in providing a bi-monthly report, the first of which is due by 31 May, they should notify bsp@tfl.gov.uk immediately.
24. Authorities must submit the report forms to provide TfL with programme progress information to assist co-ordination between borough and TfL programme managers and to monitor delivery at scheme level. They also provide key inputs to TfL's own resource planning systems and budget and cost reporting requirements allowing TfL to forecast the amounts needed each month to meet ICS claims during the year. It is therefore essential that reporting authorities provide accurate, up to-date and sufficient information in the bimonthly reports.
25. Particular attention should be paid to information where highway works are programmed in the following two bimonthly periods. This will allow potential co-ordination problems to be identified and, where appropriate, remedial action considered.
26. During the year changes to a scheme, to its allocation, or to its works, outside of delegated (section 7, page 12).or previously agreed limits and for which TfL approval is required, can become necessary. TfL would wish to be as flexible as possible when determining whether to approve such changes. Such a variation request together with supporting information explaining and detailing the amendment, including a revised baseline form that shows the effect of the proposed variation, should be submitted to bsp@tfl.gov.uk and the Programme Manager responsible for the programme(s) affected. The request should be referenced on the subsequent bimonthly return with a brief comment giving the status of the variation request (e.g. submitted, to be submitted, approved etc.) but not necessarily tied to the bimonthly submission as it can be returned at any time in the Financial Year. Where a revised scheme allocation would be required authorities are expected to propose an offsetting change to other allocations, which should initially be within the same programme. Where this is not possible, other options for revisions to allocations need be proposed by the authority.
27.  Here programme managers approve changes to the schemes, they will forward to the borough or partnership BSP contact, confirmation of the approval and an updated baseline form, incorporating the revisions

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(including the latest TfL allocations). This updated form should be incorporated into the set of forms used for the subsequent bimonthly report submitted by the authority.

28. For each scheme where funds have been allocated, the information provided on the previous report should be updated where necessary to provide the latest position against the following programme parameters:
- Progress made - measured against the agreed programme baseline.
 - Programmed activities for the coming months.
 - Changes to programmes. Where revisions result in changes to forecast dates of the construction works.
 - Identification of changes involving transfers of allocation between schemes, within and between transport areas, provided that the projects are progressing in accordance with programme and to the agreed deliverables and are within the limit of an authority's delegation as indicated in section 7 (page 12).
 - Reference to proposals for changes to scheme allocations beyond the limit of an authority's delegation and/or where the scope of works varies in comparison to the scheme as originally approved. **These types of changes to schemes need to be approved by the respective TfL programme managers flexible as is reasonably practical. The process to be followed is described in paragraph 26.**
 - Identification of any schemes that have been deferred (with the reasons) and where appropriate any proposed substitute or amended schemes for consideration as a possible alternative. **These changes to schemes need to be approved by the respective TfL programme managers. The process to be followed is described in paragraph 26.**
 - Revised spending profiles, to be based on actual expenditure incurred and forecast expenditure for the remainder of the year. Authorities may include an estimate for actual expenditure in a period immediately preceding the submission of a report.
29. Explanations should be given in the comments column, or separately, of:
- The reason(s) for any scheme cost increases or any slippages in the programme.
 - Changes, or proposed changes, to scheme allocations.
 - Other problems encountered or foreseen.
 - A scheme being 'on programme'.
30. Updating the Scheme information on the Bimonthly Progress Report forms is expected to be an iterative process throughout the year. In evaluating the Bimonthly reports, TfL programme managers will assess progress against the agreed baseline programmes and, where requested, consider proposals for variations to programmes that require formal TfL approval.
31. Where the returned data does not provide sufficient detail, TfL programme managers will contact the Borough Spending Plan contacts to obtain further information including, where necessary, a re-submission of the bimonthly report. Boroughs should note that where TfL's agreement to scheme


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changes is required the provision of inaccurate or inadequate information may delay approval.

3 OUTCOME REPORTING

32. Full monitoring reports for 2004/05 schemes are now to be submitted to TfL via the BSP 2006/07 submission, as described in the BSP Guidance for 2006/07. The schemes to be monitored for 2005/06 will be agreed with boroughs and partnerships. The BSP Guidance for 2006/07 also provides full detail on the requirements for BSP monitoring in 2005/06 and 2006/07. If you have any queries concerning outcome monitoring please contact Anne Potter, annepotter@tfl.gov.uk. (tel: 020 7941 4258). If you require advice on surveys / data collection, please contact Mike Tarrier, miketarrier@tfl.gov.uk (tel; 020 7941 3701).

4 TfL BSP INFORMATION MANAGEMENT DEVELOPMENTS

33. TfL is setting up a project team to identify and implement improvements to its internal processing of the BSP forms and data. The project is not expected to alter the current form-based processes used by the boroughs as its focus is the interface of the current forms and SAP, TfL's corporate management information system.
34.  The above project will be prepared to be compatible with TfL's overall longer-term intentions to harmonise, streamline and co-ordinate information flows between TfL and the boroughs. However, before any succeeding developments are considered for approval as projects, they will be the subject of a separate discussion with borough representatives before any firm decision is made.


5 CONTROL AND RELEASE OF FUNDS

5.1 General

35. TfL will monitor progress in accordance with the paragraphs in this document and the conditions set out when funding was announced or when baseline programmes were approved. Release of funding will be subject to boroughs providing TfL with timely, up-to-date, actual and forecast expenditure details in their Bimonthly Progress reports. Boroughs will be advised when payments are to be withheld due to the absence of these details. The level of payments requested must also be in line with allocations by scheme and transport area, including variations allowed by delegation (section 7, page 12), as set out in the most recent TfL approved Bimonthly Progress Report form.
36. TfL will only make payments on receipt of a properly completed and submitted Invoice Claim Statement (ICS). Payment cannot be made in excess of the current allocations in Baseline Programme forms that have been agreed with TfL, unless subsequently revised by TfL or modified by delegated authority (section 7, page 12). The overall total of allocations to an authority is therefore a fixed amount. There should also be no presumption that funding will be automatically available to cover contractual or other

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commitments, including in future financial years unless this has been specifically agreed by TfL in advance.

37. On receipt of an ICS, Borough Funding will check and authorise the payment. Each ICS will be processed on a first come, first served basis, unless other arrangements are agreed. Borough Funding will normally process all correct ICS within 1 working day of receipt, or contact a borough submitting an incorrect or inadequate ICS within 1 working day.
38. Authorised payments will be processed in batches, not less than 3 times a week. However, payments exceeding a weekly forecast total may be held back to the following week. Payments will usually be made through the BACS transfer system, unless specific alternative arrangements exist or are agreed. Assuming 3 working days for transmission, boroughs will usually receive payments between 4 and 7 working days after correct ICS submission.
39.  may exceptionally process all correct ICS within 3 working days of receipt but hold back payments to a later weekly payment run, particularly those applicable towards year-end. These changes and those in paragraphs 37 and 38 are to enable efficient use of staff, cheaper transaction costs and weekly cash-flow forecasting by TfL. Boroughs will continue to be informed of when receipt can be expected.
40. Any completed ICS should be sent to the TfL e-mail address, bsp@tfl.gov.uk. A standardised e-mail subject heading identifying each specific claim should be used on each separate occasion an ICS is submitted, for example 'Borough name, ICS Statement..' or 'Borough name, Part 2 –Accrued Expenditure Statement..', using the next consecutive number as appropriate.

5.2 Payments

41. An ICS is to be submitted by a borough for completed works where a contractor's invoice has been certified by the borough for payment, or where works have been certified for payment for a borough in-house organisation (e.g. DLO) or for borough staffing costs. VAT must not be included. An initial 2005/06 ICS can be submitted at any time. Guidance on ICS completion is included in the notes on the pre-populated ICS forms.
42. For 2005/06, Boroughs must again include details against their individual schemes as recorded on the pre-populated Part 1 ICS forms. The ICS format includes automatic summing of totals. Similarly, for their partnership schemes, these will be separately listed on a Part 2 ICS for the LBPN, the Bridge Strengthening and Assessment and the Cycling - LCN+ transport areas, along with sub-regional and cross-borough partnership schemes.
43. Each ICS submitted must be properly completed and signed by an authorised borough officer. It is a borough responsibility to ensure the list of officers and specimen signatures is reissued or changes notified to TfL as necessary. Care should be taken to ensure the forms are completed in

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accordance with this guidance as well as the notes on and attached to the forms. TfL will notify the borough officer who submitted the ICS when a payment transfer to the authority has taken place. Borough officers are therefore asked to ensure their Treasurers are informed.

44. Funds will only be released for works on TfL agreed schemes/projects in the current financial year. This excludes funds held for possible retention, which would fall to the following financial year. The forecasts to be included particularly in the January 2006 Bimonthly report should include estimates for amounts likely to be invoiced too late for payment within financial year 2005/06.
45. In the event of the need for the recovery of a TfL overpaid or incorrectly paid amount, an equivalent deduction will be made from the succeeding claim, or claims, wherever possible. TfL will provide a written notification to the borough to this effect or, where it is not possible to make the deduction, will request the return of the overpaid or incorrectly paid amount.
46. Partnerships must inform TfL and their borough partners of the maximum funding that should be released to each scheme and therefore to each borough within the partnerships' overall total allocation, taking account of the delegated authority provisions where applicable (paragraph 20, page 5 and paragraphs 57 to 60, page 12). Within the delegation limits, lead authorities can vary these amounts at any time by advising the borough and providing TfL with an updated partnership allocation form. However, should transfers beyond the delegation limits be proposed, the procedures set out in the 'Bimonthly Reports' section (paragraphs 23 to 31), should be followed. Funding will be released against a borough's correctly submitted ICS up to the respective approved limits. The responsibility for controlling the overall partnership programmes and keeping within the TfL allocations for 2005/06 remains with the lead authority.

5.3 End of Year Arrangements

47. All works and activities are to be charged to the financial year in which they are carried out. It should be noted that in the ICS, the stated allocation for the year should include the retention amount (which is to be identified separately in the column headed "estimated retention sums").
48. TfL must receive the last ICS for 2005/06 by 29 March 2006. Boroughs may not receive some invoices until after this date and some invoices received before this date may not have been included in compiling the last ICS. Arrangements will therefore be put in place to enable such late invoices to be included in the funding period 2005/06. Boroughs should fill in the relevant details in the "Expected Accrued Expenditure" column by entering the expected total amount needed for each applicable scheme. The last possible date for revisions to previously advised accrued expenditure values is 6 working days into the new financial year – unless otherwise agreed with TfL, i.e. on or before 10 April 2006.

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49. There is again no separate Accrued Expenditure Statement form for 2005/06. Boroughs should claim immediately outstanding invoices have been received and certified for payment by boroughs, by completing the next available “Accrued Expenditure Statement“ column of the ICS form and submitting to TfL. If undue delays occur in receiving all outstanding invoices, interim “Accrued Expenditure” claims may be submitted before the final claim submission due to TfL by 31 August 2006 (see also paragraph 51). In such cases an indication of when remaining outstanding invoices are expected should also be provided to TfL.
50. Boroughs are expected to supply accurate 2005/06 accrued expenditure values at the end of the financial year. However, should any changes in accruals values arise, compared to the values previously advised, an updated ICS form must be submitted with the revised values shown in the Expected Accrued Expenditure column, even if no claim is then being made to meet the payment of invoices. In the event of an increase compared to a previously reported value, TfL will prioritise meeting justified increases but cannot guarantee that funds will be available in all circumstances. Boroughs that persistently overstate or under claim accruals can expect a follow up request for explanations from Borough Funding.
51. To enable provision to be made in 2006/07 for payment of retention amounts boroughs should, when known, enter expected values in the column headed ‘Reported Retention Sums’ of the 2005/06 ICS. At the appropriate time, a retention payment claim is made by entering the relevant values in the ‘Retention Statement’ column of the 2005/06 ICS and then submitting to TfL.
52. As also advised in relation to the 2004/05 financial year-end, it is a requirement that all final claims for the payment of 2005/06 accruals expenditure must be submitted via a completed 2005/06 ICS so that TfL receives them no later than 31 August 2006. Failure to comply with this may result in the funds being deployed elsewhere. Should there be circumstances that prevent submission by this date, these should be communicated to bsp@tfl.gov.uk by 1 August 2006.

6 SLIPPAGE & CARRY-OVER

53. Slippage is where schemes will not be completed in the funding year. Boroughs should request agreement for slippage from TfL as soon as it is identified and provide justification and reasons immediately, within the next Bimonthly Progress Report form submission or no later than within the end-January 2006 Bimonthly Progress report form submission. Unused funding may be re-allocated to other approved BSP schemes that are part funded, or where possible TfL and the borough will identify a new replacement scheme. Such changes will need approval in the normal way. In the event that these options are not possible and TfL cannot transfer the funds elsewhere the borough may prepare a case for carry-over of funding. However, boroughs should be aware that carry-over in 2005/06 and in future years is likely to be deducted from the succeeding year’s BSP allocation.

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54. Carry-over is where boroughs have received specific TfL agreement for funding for schemes to move from the year originally agreed on the Baseline Programme form to a later year. TfL will approve such movement only in exceptional circumstances, mainly where these are beyond the control of the borough. Should carry-over agreement be approved for a specific 2005/06 scheme, TfL will provide the borough or partnership with a revised 2006/07 Agreed Baseline form that includes details relating to that specific scheme.
55. Any final payments 'retained' from contractors by the boroughs that will be paid in 2006/07 will be treated in the same way as accruals.
56. TfL cannot guarantee to provide carry-over. Boroughs are reminded that scheduling and delivering BSP projects to time and budget is a key objective and essential from a number of perspectives.

7 DELEGATION

57. Delegated financial authority is given to enable boroughs to vary allocations as described in these paragraphs. This provides latitude for boroughs to move funds between agreed projects, both within and between transport areas, provided that the projects are progressing in accordance with the programme and to the agreed deliverables. This will reduce the financial and administrative tasks linked to movement of funds. Boroughs can therefore take account themselves of cost variations within the delegation limits, but must still deliver the agreed schemes within the overall TfL agreed allocation.
58. The limits, for variations to allocations for individual schemes or projects, are a single movement of plus or minus 15% or £30k, whichever is smaller, from the latest agreed TfL allocation. The limits between transport topics are a single movement of plus or minus 15% or £50k whichever is smaller, as previously. These limits relate to each of the schemes, projects or transport topics to which a variation is to be applied. Further movement of an allocation beyond these limits by the borough of any already varied scheme allocation requires TfL to approve the revised allocation explicitly.
59. Lead authorities for partnerships are similarly able to move funding between schemes and from borough to borough within the partnership's overall approved allocation level provided the net of any total changes is within the delegation limits of paragraph 58.
60. The notification to TfL of all movements of funds under delegated powers shall either be the subject of a separate notification and completed form (next ICS or updated Bimonthly Progress report form), or be included as part of the submission of the Bimonthly Progress report form (updated TfL agreed Baseline Programme form or updated Bimonthly Progress report form), with the revised values being recorded on the submitted report. The resulting figures in the "Borough Revisions" column of the ICS should also be recorded in the next Bimonthly Progress Report form to be submitted. Where a borough is not surrendering funds they should ensure that the total of the "Borough Revisions" columns agree with the total of the "Current TfL

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Allocation” columns. TfL programme manager approval is required for any changes in excess of these limits.

8 TIMETABLE OF KEY EVENTS

61. A timetable for the financial and reporting activities is set out in the following Table 1:

Table 1 Key Events 2005/2006

Date	Event / Activity	Action	Cross Reference
31 st May*	1 st Bimonthly Progress Report of expenditure and updated programme/spending profiles to TfL	Borough	Paragraphs 5, 6 and 23 to 31, Agreed Baseline Programme Form
22 nd July*	BSP 2006/07 Bid submissions	Borough	N/A
29 th July*	2 nd Bimonthly Progress Report of expenditure and updated programme/spending profiles to TfL	Borough	Paragraphs 23 to 31, updated Bimonthly Progress Report Form
31 st August*	Final date for submission of 2004/05 accrued expenditure claims	Borough	Paragraph 48, Completed 2004/05 Accrued Expenditure claim in Invoice Claim Statement
30 th September*	3 rd Bimonthly Progress Report of expenditure and updated programme/spending profiles to TfL	Borough	Paragraphs 23 to 31, updated Bimonthly Progress Report Form
30 th November*	4 th Bimonthly Progress Report of expenditure and updated programme/spending profiles to TfL, including indication of scheme slippage	Borough	Paragraphs 23 to 31, updated Bimonthly Progress Report Form
31 st January 2006*	5 th Bimonthly Progress report of expenditure and updated spending profiles to TfL	Borough	Paragraphs 23 to 31, updated Bimonthly Progress Report Form
29 th March 2006*	Final 2005/06 in-year ICS to Borough Partnerships	Borough	Paragraph 48, updated Invoice Claim Statement (ICS)
10 th April 2006*	Updated 2005/06 ICS, if appropriate, notifying TfL of revisions to previously advised accrued expenditure values	Borough	Paragraph 48, updated Invoice Claim Statement (ICS)
11 th April 2006 onwards	Updated ICS forms to claim 2005/06 Accrued Expenditure** to TfL (immediately following borough receipt of all invoices).	Borough	Paragraphs 49 to 511, updated Invoice Claim Statement (ICS)
31 August 2006*	Final updated ICS forms to claim 2005/06 Accrued Expenditure to TfL and statement of outstanding claims for retention sums.	Borough	Paragraph 52, updated Invoice Claim Statement (ICS)
<p>Note: * Represents latest date for completion of activity. ** Representing value of work done not invoiced and invoices received yet to be paid for 2005/06.</p>			

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9 AUDIT

62. Authorities will have their own requirements for auditing. In due course TfL intends to exercise its right to carry out random audits in respect of TfL funded projects. TfL will provide further details about such audit arrangements.
63. In compliance with general audit requirements, boroughs should ensure that invoices can readily be associated with the schemes for which expenditure was incurred. Similarly work carried out by in-house borough organisations and staff time spent on approved projects should be supported by a document certifying the amounts claimed and identifying the relevant schemes.


9.1 Action for 2005/06

64. It is proposed that early in this year, TfL will enquire of boroughs and their auditors as to the extent of checks that are made on the relevant BSP areas, including the submission of claims. Boroughs are also requested to inform TfL of significant exceptions or findings applicable to the BSP areas.
65. TfL considers that boroughs should bring the paragraphs in this section to the attention of their auditors.

10 BOROUGH PARTNERSHIPS CONTACTS

66. The following is a list of the relevant contacts within Borough Partnerships by subject heading. Please contact Mark Bennett in case of difficulty or for matters not listed below.

Table 2 Contacts

Name	Subjects	e-mail	Telephone
Mark Bennett	Head of Group Borough Funding	Markbennett@tfl.gov.uk	020 7941 4915
Tom Mansfield	Acting Head of Borough Programmes	Tommansfield@tfl.gov.uk	020 7941 4758
	Manager – Financial Analysis and Management Accounting, Borough Funding		020 7941 4595
Borough Funding, Borough Partnerships, Transport for London	Bi-monthly reports / Invoice Claim Statements / general contact	Bsp@tfl.gov.uk	Fax number - 020 7941 4275 - for the delivery to TfL of a signed ICS when a corresponding unsigned ICS has been sent to the e-mail address
Other contacts are given in the relevant forms.			

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11 LIST OF FORMS

Bimonthly Progress Report forms (Excel Spreadsheets).

Invoice Claim Statement (ICS) forms (Excel Spreadsheet).