

# General Circular

## Investment: No 19/01

<b>Subject</b>	<b>2018–21 NLTP – Year-end Procedures for 2018/19</b>
<b>Circulation</b>	All Approved Organisations Transport Agency (state highways) Local Government New Zealand Office of the Auditor General
<b>Circulated by</b>	John Coulter, Senior Manager Operational Policy, Planning and Performance (Investment & Finance)
<b>Date</b>	14 May 2019

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## PURPOSE

To advise all organisations responsible for delivering the National Land Transport Programme (NLTP) of the year-end timeline, procedures and requirements for the first year of the 2018–21 NLTP.

## TIME LINE

A timeline setting out when submissions are to be provided to NZTA is set out in Attachment 1.

## FINAL CLAIMS AND SUPPLEMENTARY REQUESTS

Approved Organisations are required to create their final claims and submit any supplementary requests for the 2018/19 financial year by Friday 5 July 2019.

Supplementary review requests will only be accepted for amounts less than \$50,000 where final accrued expenditure has exceeded the approved funds for the year, and the review request is supported by the Investment Advisor. Approved Organisations are requested to anticipate any potential requests for additional allocations or cash flows from 2018/19, and submit these requests by Friday 5 July, this should be in conjunction with discussions with Transport Agency Investment Advisors. The earlier these supplementary requests are submitted, the earlier they can be considered and the final claims submitted.

All supplementary requests are to be entered as cash flow advances other than where insufficient allocation exists in forward years, in which case the request should be for a cost/scope adjustment.

The Transport Agency will consider the supplementary requests from Monday 8 July, with the decisions actioned in TIO no later than 9am Thursday 11 July 2018. Approved Organisations will then have until 5pm Thursday 11 July to submit supplementary claims against the increased allocations, and will need to

ensure that staff with TIO system experience are available at this time. This is the only opportunity Approved Organisations will have to submit their supplementary claims before TIO closes for year-end.

Claims submitted after 5pm Thursday 11 July will not be considered for authorisation and will be unsubmitted. Once TIO reopens after year-end processing, the claim can be resubmitted.

Any Approved Organisation that anticipates any difficulty in working to this timeframe should discuss its situation with their NZTA Investment Advisor.

## END OF YEAR RECONCILIATION (CARRY-OVER OF UNCLAIMED ALLOCATION)

Reconciliation is the year-end process to carry over unspent allocations for both improvement activities and continuous programmes into the next financial year, and will take place during the period 15–26 July (inclusive) after supplementary claims are approved. This will enable the TIO rollover (from 2018/19 to 2019/20). TIO will re-open 8am Monday 29 July 2019.

The TIO system will automatically create requests to cash flow the unclaimed allocation against all approved improvement activities from 2018/19 over into 2019/2020. However, if the unspent funds for the phase are less than \$1,000, they will be surplus instead. If Approved Organisations wish to seek additional funds in 2019/2020, they can submit a request as per normal once TIO reopens.

Where improvements activities are complete, Approved Organisations need to check that there are no approved funds remaining. These unrequired funds need to be identified and declared surplus before year-end to ensure they are not needlessly carried over into the forward year. Any completed phase with remaining funds can be marked as “claiming complete” on the TIO phase page and a review request will automatically be created to surplus unclaimed funds. Surplusing unrequired funds frees up funds for further approvals. Note that if there is a submitted claim which has not been approved, the review item will not be created until after the claim is approved. If you are in doubt, as to how to perform this function in TIO then please contact your Investment Advisor.

The Emergency Works (E/W) policy may require some adjustments to the final claim for some Approved Organisations. This will be where they have E/W activities at the Higher FAR but have not claimed the correct amount (below 10% of their original maintenance allocation) at Normal FAR. See the P&I Knowledge Base (<http://nzta.govt.nz/planning-and-investment/planning-and-investment-knowledge-base/activity-classes-and-work-categories/road-maintenance/work-category-141-emergency-works/>) for all details of this policy. Any Emergency Works activities carried over into 2019/20 will have their FARs set up for next year by the system.

Unclaimed funds for improvement activities will be carried over into the 2019/20 financial year, unless the unspent funds for the phase is less than \$1,000, which will be surplus.

Note requests for surplus funds will be given priority.

## TIO ROLLOVER TO 2019/20 YEAR

TIO will not be available for claims or reviews during the End Of Year reconciliation, but activity details can be updated during this period.

TIO will be rolled over to the 2019/20 year and will be available 8am Monday 29 July, after which time Approved Organisations will be able to submit claims and review requests for the new financial year.

# ANNUAL ACHIEVEMENT RETURN – NON FINANCIAL INFORMATION

Annual achievement returns are required to be completed by Friday 12 July. The achievement return module can be accessed in TIO under the “More” tab and will be available from Tuesday 18 June 2019.

## SUPERGOLD CARD

Note that where the final cost of SuperGold Card journeys varies from the approved 2018/19 funding allocation, forward years will be adjusted year-on-year to reflect both proportional change in SuperGold patronage and proportional change in the cost of off-peak services.

## INTERNAL CIRCULATION

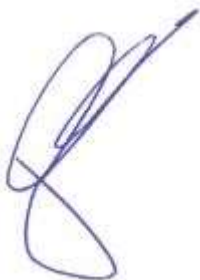
Please ensure that this circular is also distributed to finance staff in your organisation who are involved in the NLTP claiming process.

## ENQUIRIES

All enquiries relating to this circular should be directed to your local contact within the Transport Agency.

## ATTACHMENT

Attachment 1: Timeline for year-end procedures



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New Zealand Transport Agency

# ATTACHMENT 1

## TIMELINE FOR 2018/19 YEAR-END PROCEDURES – UPDATE

Date	Activity
June	<b>Approved Organisations</b> should submit carry-over requests into TIO for NZTA staff to action.
Friday 5 July	Approved Organisations final claims and supplementary review requests due and entered into TIO.  These could be combined with the supplementary claim (see below), note it is highly recommended that Approved Organisations should create their draft claim.
Friday 5 July	Final claims for the following: <ul style="list-style-type: none"> <li>• Emergency works where the Approved Organisation has EW activities at the Higher FAR</li> </ul>
Monday 8 to Wednesday 10 July	Transport Agency staff evaluate and make recommendations for supplementary review requests
Monday 8 to Wednesday 10 July	Supplementary review requests which are recommended for approval will be actioned in TIO within 24 hours of the recommendation
By 9am Thursday 11 July	Transport Agency actions supplementary review requests in TIO
By 5pm Thursday 11 July	Approved Organisations to electronically submit supplementary claims up to the level of the increased allocations
By 10am Friday 12 July	Transport Agency Regional staff to approve supplementary claims  (Note that the regular payment cycle will continue during July for lodged claims)
Friday 12 July	Approved Organisations annual achievement returns due
Thursday 25 July	Automated reconciliation completed
Friday 26 July	TIO rollover from 2018/19 to 2019/20
Monday 29 July	TIO reopens for 2019/20
August	Transport Agency follow-up on reconciliation issues