



26 MAY 2016

Mr William Dawson
fyi-request-3768-6e701c62@requests.fyi.org.nz

Dear Mr Dawson

On 16 March 2016 you emailed the Ministry requesting, under the Official Information Act 1982, the following information:

- *A copy of the management accounts (or other financial records used for governance or comparison to budget) for the period from 1 July 2015 to 29 Feb 2016.*
- *A chart of accounts showing the GL accounts that map to the 'Personnel expenses' and 'Other operating expenses' within the all of government accounts. Please include summary totals for each GL account for the financial year 15/16 as at 29 Feb 2016.*

The Ministry undertakes regular financial reporting which fulfils its requirements under the Public Finance Act 1989. This reporting includes publishing the *Ministry of Social Development Annual Report*. These reports include the output expenses for Vote Social Development and Vote Senior Citizens, a financial statement and forecast financial statements. They also provide the actual spend in the previous financial year, along with the budgeted and actual spend for the reporting year. The current *Ministry of Social Development Annual Report 2014/2015*, along with previous reports, is accessible at www.msd.govt.nz/about-msd-and-our-work/publications-resources/corporate/annual-report/2014-2015/index.html.

The table below shows the Ministry of Social Development expenses from 1 July 2015 to 29 February 2016.

Expenses	Actual: \$000
Personnel*	491,148
Non-specific client costs	24,166
Client financial plan cost	83,635
Audit fees	633
IT related expenditure	46,780
Occupancy costs	46,378
Client related expenses	227,986
Depreciation plus amortisation	36,542
Capital charge	17,442
Loss on sale - fixed assets	91
Office and administration expenses	41,746
Professional fees	20,763
Travel related expenses	5,002
Other operating expenses*	17,901
Total expenses	1,060,213

*Note: the above representation of costs and classification of expenditure is draft as it is subject to an independent audit when the accounts are finalised for the full year for the period ended 30 June 2016.

The table below shows a breakdown of personnel costs for the Ministry of Social Development from 1 July 2015 to 29 February 2016.

Personnel costs	Actual: \$000
Staff - salaries/wages/allowances	459,888
Kiwisaver and other Superannuation schemes	13,315
Staff - annual, long service and other leave	4,719
ACC expenses	3,319
Staff secondments and allowances	3,078
Training and conference costs	1,674
Fringe Benefits/compensation and Fringe Benefit Tax	1,601
Professional membership fees for staff	1,160
Recruitment and restructuring expenses	1,148
Health and safety for staff	1,016
Miscellaneous staff expenses	230
Total Personnel Expenses	491,148

The table below shows a breakdown of 'Other' operating expenses for the Ministry of Social Development from 1 July 2015 and 29 February 2016.

Operating expenses 'Other'	Actual: \$000
Contract for services	7,774
MV operating costs	2,808
Compensation/damages	1,254
Car hire/ taxi fares	1,144
Transaction fees - Benefit payments	1,016
Card Management/ production	656
Meeting costs	613
Design - print/online/other	460
Media clippings/ publicity/advertising	379
Information centre subscriptions	328
Car parking	286
Facilitation fees	238
Discretionary spend- no Fringe Benefit Tax	233
Medical Appeals Board - Member	130
Medical fees / specialist review	110
Venue hire	103
Occupational safety & health	82
Publication purchases [books, journals, etc]	82
Information matching cost	60
Newland Zealand Post debt collection fees	38
Debt collection/commission	33
Freight and cartage	27
Publication production	23
Relationship management	13
Koha payments	3
Witness cost	3
Miscellaneous expense	5
Total operating expenses 'Other'	17,901

I hope you find this information concerning the Ministry's management accounts helpful. You have the right to seek an investigation and review of my response by the Ombudsman, whose address for contact purposes is:

The Ombudsman
Office of the Ombudsman
PO Box 10-152
WELLINGTON 6143

Yours sincerely



Bruce Simpson
Chief Financial Officer