

# **Ngā Tauākī Whakapaunga, Whakapaunga Rawa Hoki – Statements of Expenses and Capital Expenditure**

# Statement of budgeted and actual expenses and capital expenditure incurred against appropriations

The following statements report information about the expenses and capital expenditure incurred against each appropriation administered by the Department for the year ended 30 June 2020. They are prepared on a GST exclusive basis.

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# Statement of cost accounting polices

## Criteria for direct and indirect costs

Direct costs are those costs directly attributed to an output. Indirect costs are those costs that cannot be identified with a specific output in an economically feasible manner.

## Cost Allocation Policy

Direct costs are allocated directly to significant activities. Indirect costs are allocated to outputs based on cost drivers and related activity/usage information.

There were no changes in cost allocation policies since the last audited financial statements.

## Method of assigning costs to outputs

Costs of outputs are derived using a 2-step cost allocation system:

Direct costs are charged to cost centres based on asset utilisation (depreciation), recorded time spent (personnel costs) and usage (operating costs). Similarly, indirect costs charged to cost centres are driven by capital charge, perceived benefit, personnel numbers, floor space, network connections and estimated allocation of time. For the year ended 30 June 2020, direct costs accounted for 75% of the Department's costs and indirect costs of 25% (2018/19: 75% and 25%).

Cost centre expenditure is subsequently apportioned to outputs based on the focus and nature of activities supported by the cost centre. To ensure accuracy, cost centre contributions to Appropriation Outputs are reviewed annually.

# Statement of Departmental expenditure and capital appropriations

for the year ended 30 June 2020

Actual 2019 \$000		Expenditure before remeasurement 2020 \$000	Remeasurement 2020 \$000	Expenditure after remeasurement 2020 \$000	Appropriation voted* 2020 \$000	Location of end of year performance information**
<b>Vote Internal Affairs</b>						
<b>Departmental output expenses</b>						
3,788	Administration of Grants	4,228	(2)	4,226	4,452	1
1,524	Contestable Services RDA	1,787	(1)	1,786	2,003	1
3,902	Local Government Services	3,504	(2)	3,502	3,824	1
7,768	Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions - Operating Expenses MYA	23,010	(3)	23,007	28,627	1
<b>16,982</b>	<b>Total Departmental output expenses</b>	<b>32,529</b>	<b>(8)</b>	<b>32,521</b>	<b>38,906</b>	
<b>Departmental capital expenditure</b>						
70,054	Department of Internal Affairs - Capital Expenditure PLA	92,864	-	92,864	98,795	1
<b>70,054</b>	<b>Total Departmental capital expenditure</b>	<b>92,864</b>	<b>-</b>	<b>92,864</b>	<b>98,795</b>	
<b>Multi-category expenses and capital expenditure appropriations (MCA)</b>						
<b>Civic Information Services MCA</b>						
148,536	Managing and Accessing Identity Information	143,349	(55)	143,294	158,970	1
88,217	Managing and Accessing Knowledge Information	99,035	(51)	98,984	101,689	1
706	Publishing Civic Information	751	-	751	872	1
<b>237,459</b>	<b>Total Civic Information Services MCA</b>	<b>243,135</b>	<b>(106)</b>	<b>243,029</b>	<b>261,531</b>	
<b>Community Information and Advisory Services MCA</b>						
5,231	Advisory and Information Services to Ethnic Communities	6,457	(3)	6,454	6,856	1
136	Community Archives Support	170	-	170	168	1
4,534	Community Development and Engagement Advice	3,604	(2)	3,602	3,823	1
<b>9,901</b>	<b>Total Community Information and Advisory Services MCA</b>	<b>10,231</b>	<b>(5)</b>	<b>10,226</b>	<b>10,847</b>	

Actual 2019 \$000		Expenditure before remeasurement 2020 \$000	Remeasurement 2020 \$000	Expenditure after remeasurement 2020 \$000	Appropriation voted* 2020 \$000	Location of end of year performance information**
	<b>Information and Technology Services MCA</b>					
30,002	Cross-Government ICT Strategy and Planning, Service Delivery and Investment Proposals	-	-	-	-	
19,277	Government Information and Technology Services	-	-	-	-	
1,337	Government Chief Privacy Officer	-	-	-	-	
<b>50,616</b>	<b>Total Information and Technology Services MCA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
	<b>Government Digital Services MCA</b>					
-	Government Chief Privacy Officer	982	-	982	1,342	1
-	Government Digital Strategy, System Investment and Leadership	19,423	(6)	19,417	23,809	1
-	System Capabilities, Services and Platforms	23,079	(9)	23,070	24,277	1
-	<b>Total Government Digital Services MCA</b>	<b>43,484</b>	<b>(15)</b>	<b>43,469</b>	<b>49,428</b>	
	<b>Ministerial Support Services MCA</b>					
350	Crown Entity Monitoring	344	-	344	390	1
409	Ministerial Support Services - Community and Voluntary Sector	388	-	388	434	1
205	Ministerial Support Services - Ethnic Communities	232	(1)	231	237	1
-	Ministerial Support Services – Government Digital Services	209	-	209	200	1
849	Ministerial Support Services - Internal Affairs	756	-	756	762	1
742	Ministerial Support Services - Local Government	852	-	852	847	1
243	Ministerial Support Services - Ministerial Services	389	-	389	506	1
268	Ministerial Support Services - Racing	303	-	303	306	1
<b>3,066</b>	<b>Total Ministerial Support Services MCA</b>	<b>3,473</b>	<b>(1)</b>	<b>3,472</b>	<b>3,682</b>	
	<b>Policy Advice MCA</b>					
696	Policy Advice - Community and Voluntary Sector	727	-	727	727	1
638	Policy Advice - Ethnic Communities	970	-	970	1,005	1
-	Policy Advice – Government Digital Services	609	-	609	600	
3,975	Policy Advice - Internal Affairs	6,770	(5)	6,765	6,879	1
12,685	Policy Advice - Local Government	16,524	(6)	16,518	18,105	1
1,304	Policy Advice - Racing	1,534	(1)	1,533	1,629	1
<b>19,298</b>	<b>Total Policy Advice MCA</b>	<b>27,134</b>	<b>(12)</b>	<b>27,122</b>	<b>28,945</b>	

Actual 2019 \$000		Expenditure before remeasurement 2020 \$000	Remeasurement 2020 \$000	Expenditure after remeasurement 2020 \$000	Appropriation voted* 2020 \$000	Location of end of year performance information**
	<b>Regulatory Services MCA</b>					
7,066	Charities Regulation	6,683	(5)	6,678	6,810	1
41,674	Regulatory Services	46,461	(23)	46,438	51,109	1
<b>48,740</b>	<b>Total Regulatory Services MCA</b>	<b>53,144</b>	<b>(28)</b>	<b>53,116</b>	<b>57,919</b>	
	<b>Services Supporting the Executive MCA</b>					
7,889	Coordination of Official Visits and Events	5,932	(1)	5,931	7,515	1
28,627	Support Services to Members of the Executive	29,653	(16)	29,637	30,191	1
9,412	VIP Transport Services	9,018	(3)	9,015	9,000	1
<b>45,928</b>	<b>Total Services Supporting the Executive MCA</b>	<b>44,603</b>	<b>(20)</b>	<b>44,583</b>	<b>46,706</b>	
	<b>Support for Statutory and Other Bodies MCA</b>					
8,378	Commission of Inquiry and Similar Bodies	12,432	-	12,432	13,521	1
103	Statutory and Advisory Body Support – Archives New Zealand	157	-	157	142	1
62	Statutory and Advisory Body Support - National Library	59	(1)	58	56	1
878	Statutory Body Support - Gambling Commission	1,005	(1)	1,004	1,158	1
1,164	Statutory Body Support - Local Government Commission	1,106	-	1,106	1,563	1
36	Support for Grant Funding Bodies - Community and Voluntary Sector	353	(1)	352	362	1
10,987	Support for Grant Funding Bodies - Internal Affairs	11,324	(7)	11,317	11,950	1
<b>21,608</b>	<b>Total Support for Statutory and Other Bodies MCA</b>	<b>26,436</b>	<b>(10)</b>	<b>26,426</b>	<b>28,752</b>	
<b>436,616</b>	<b>Total multi-category expenses and capital expenditure appropriations</b>	<b>451,640</b>	<b>(197)</b>	<b>451,443</b>	<b>487,810</b>	
	<b>Summary of Departmental appropriations</b>					
16,982	Departmental output expenses	32,529	(8)	32,521	38,906	
436,616	Multi-category expenses and capital expenditure appropriations (MCA)	451,640	(197)	451,443	487,810	
<b>453,598</b>	<b>Total appropriations for Departmental expenses</b>	<b>484,169</b>	<b>(205)</b>	<b>483,964</b>	<b>526,716</b>	
70,054	Total appropriations for Departmental capital expenses	92,864	-	92,864	98,795	
<b>523,652</b>	<b>Total Departmental annual and permanent appropriations and multi-year appropriation</b>	<b>577,033</b>	<b>(205)</b>	<b>576,828</b>	<b>625,511</b>	

\* These are the appropriations from the Supplementary Estimates, adjusted for any transfers under section 26A of the PFA.

\*\* The numbers in this column represent where the end-of-year performance information has been reported for each appropriation administered by the Department, as detailed below:

1. The Department's annual report.
2. No reporting due to an exemption obtained under section 15D of the PFA.

# Statement of non-Departmental expenditure and capital appropriations

for the year ended 30 June 2020

Actual 2019 \$000		Expenditure before remeasurement 2020 \$000	Remeasurement 2020 \$000	Expenditure after remeasurement 2020 \$000	Appropriation voted* 2020 \$000	Location of end of year performance information**
	<b>Vote Internal Affairs</b>					
	<b>Non-Departmental output expenses</b>					
1,960	Classification of Films, Videos and Publications	3,399	-	3,399	3,399	2
116	Development of On-Line Authentication Services	116	-	116	116	2
2,000	Public Lending Right for New Zealand Authors	1,997	-	1,997	2,000	2
10,000	Fire and Emergency New Zealand – Public Good Services	10,000	-	10,000	10,000	1
<b>14,076</b>	<b>Total non-Departmental output expenses</b>	<b>15,512</b>	<b>-</b>	<b>15,512</b>	<b>15,515</b>	
	<b>Benefits or related expenses</b>					
52,248	Rates Rebate Scheme	50,653	-	50,653	56,000	2
<b>52,248</b>	<b>Total benefits or related expenses</b>	<b>50,653</b>	<b>-</b>	<b>50,653</b>	<b>56,000</b>	
	<b>Non-Departmental other expenses</b>					
3,206	Chatham Islands Council	3,206	-	3,206	3,206	2
3,509	Chatham Islands Wharves – Operational Costs	3,027	-	3,027	3,239	2
674	Crown-owned Assets at Lake Taupō - Maintenance Costs	607	-	607	1,049	2
246	Depreciation on Official Residences	178	-	178	247	2
-	Ethnic Communities Grants	4,218	-	4,218	4,376	2
10,394	Executive Council and Members of the Executive - Salaries and Allowances PLA	10,436	-	10,436	11,360	2
504	Former Governors-General - Annuities and Other Payments PLA	1,280	(772)	508	596	2
206	Former Prime Ministers - Annuities PLA	2,529	(2,318)	211	228	2
164	Former Prime Ministers - Domestic Travel PLA	219	(41)	178	270	2
3,223	Miscellaneous Grants - Internal Affairs	3,567	-	3,567	8,717	1
-	New Zealand Racing Industry Reform	3,500	-	3,500	3,500	2
1,421	Public Inquiries	1,651	-	1,651	1,669	2
-	Support to the Racing Industry - Grants and Subsidies	41,000	-	41,000	41,000	1
1,000	Racing Safety Development Fund	959	-	959	990	2

Actual 2019 \$000		Expenditure before remeasurement 2020 \$000	Remeasurement 2020 \$000	Expenditure after remeasurement 2020 \$000	Appropriation voted* 2020 \$000	Location of end of year performance information**
1,509	Settling-In Grants	-	-	-	-	2
1,500	Tūwharetoa Māori Trust Board PLA	1,500	-	1,500	1,500	2
684	Official Residences - Maintenance Costs	685	-	685	707	2
3,050	Supporting Local Authorities' Post-Earthquake Statutory Activities	500	-	500	500	2
-	Transfer of Crown Assets at Taupō Landing Recreation Reserve	403	-	403	484	2
583	Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions - Commissioners' Fees MYA	1,243	-	1,243	1,891	1
-	Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions - Counselling Costs MYA	203	-	203	3,697	1
-	Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions - Legal Assistance Costs MYA	121	-	121	4,395	1
12,113	Services Supporting the Executive - Travel	10,812	-	10,812	12,397	1
<b>43,986</b>	<b>Total non-Departmental other expenses</b>	<b>91,844</b>	<b>(3,131)</b>	<b>88,713</b>	<b>106,018</b>	
	<b>Non-Departmental capital expenditure</b>					
-	Capital Injection to the Office of Film and Literature classification	600	-	600	600	2
-	Capital Investments - Chatham islands Wharves	-	-	-	250	1
132	Capital Investments - Lake Taupō	86	-	86	138	2
700	Capital Investments - Official Residences	202	-	202	236	2
28,569	Fire Service Reform - Capital Injection MYA	-	-	-	19,090	1
2,169	Heritage Collections - Annual	1,527	-	1,527	2,406	2
<b>31,570</b>	<b>Total non-Departmental capital expenditure</b>	<b>2,415</b>	<b>-</b>	<b>2,415</b>	<b>22,720</b>	
	<b>Multi-category expenses and capital expenditure appropriations (MCA)</b>					
	<b>Community Funding Schemes MCA</b>					
4,448	Community Development Scheme	3,202	-	3,202	5,047	1
231	Community Internship Programme	92	-	92	231	2
12,456	Community Organisation Grants Scheme	12,428	-	12,428	12,500	1
64	Digital Literacy and Connection	-	-	-	-	
200	Disarmament Education Grants	200	-	200	200	2
-	Safer Communities Fund	5,202	-	5,202	6,825	2
1,001	Support for Volunteering	1,001	-	1,001	1,002	2
196	Youth Workers Training Scheme	184	-	184	200	2
1,850	Social Enterprise Development	1,850	-	1,850	1,850	2



Actual 2019 \$000		Expenditure before remeasurement 2020 \$000	Remeasurement 2020 \$000	Expenditure after remeasurement 2020 \$000	Appropriation voted* 2020 \$000	Location of end of year performance information**
20,446	Total Community Funding Schemes MCA	24,159	-	24,159	27,855	
20,446	Total multi-category expenses and capital expenditure appropriations	24,159	-	24,159	27,855	
<b>Summary of non-Departmental appropriations</b>						
14,076	Non-Departmental output expenses	15,512	-	15,512	15,515	
52,248	Benefits or related expenses	50,653	-	50,653	56,000	
43,986	Non-Departmental other expenses	91,844	(3,131)	88,713	106,018	
20,446	Multi-category expenses and capital expenditure appropriations (MCA)	24,159	-	24,159	27,855	
130,756	<b>Total appropriations for non-Departmental expenses</b>	<b>182,168</b>	<b>(3,131)</b>	<b>179,037</b>	<b>205,388</b>	
31,570	Total appropriations for non-Departmental capital expenses	2,415	-	2,415	22,720	
162,326	<b>Total non-Departmental annual and permanent appropriations and multi-year appropriation</b>	<b>184,583</b>	<b>(3,131)</b>	<b>181,452</b>	<b>228,108</b>	

\* These are the appropriations from the Supplementary Estimates, adjusted for any transfers under section 26A of the PFA.

\*\* The numbers in this column represent where the end-of-year performance information has been reported for each appropriation administered by the Department, as detailed below:

1. The Department's annual report.
2. No reporting due to an exemption obtained under section 15D of the PFA.

# Statement of Departmental and non-Departmental expenditure and capital appropriations

for the year ended 30 June 2020

Actual 2019 \$000		Expenditure before remeasurement 2020 \$000	Remeasurement 2020 \$000	Expenditure after remeasurement 2020 \$000	Appropriation voted* 2020 \$000
	<b>Vote Internal Affairs</b>				
453,598	Total appropriations for Departmental expenses	484,169	(205)	483,964	526,716
70,054	Total appropriations for Departmental capital expenses	92,864	-	92,864	98,795
<b>523,652</b>	<b>Appropriation for Departmental expenditure</b>	<b>577,033</b>	<b>(205)</b>	<b>576,828</b>	<b>625,511</b>
130,756	Total appropriations for non-Departmental expenses	182,168	(3,131)	179,037	205,388
31,570	Total appropriations for non-Departmental capital expenses	2,415	-	2,415	22,720
<b>162,326</b>	<b>Appropriation for non-Departmental expenditure</b>	<b>184,583</b>	<b>(3,131)</b>	<b>181,452</b>	<b>228,108</b>
<b>685,978</b>	<b>Total annual and permanent appropriations and multi-year appropriation</b>	<b>761,616</b>	<b>(3,336)</b>	<b>758,280</b>	<b>853,619</b>

\* These are the appropriations from the Supplementary Estimates, adjusted for any transfers under section 26A of the PFA.

# Statement of Departmental and non-Departmental expenditure and capital appropriations (cont.)

for the year ended 30 June 2020

Multi-year appropriations

Actual 2019 \$000		Actual 2020 \$000	Location of end of year performance information**
	<b>Appropriation for Departmental output expenditure:</b>		
	<b>Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions – Operating Expenses (3 January 2019 to 30 June 2023)</b>		
56,066	Original appropriation	56,066	1
-	Cumulative adjustments	(8,790)	
<b>56,066</b>	<b>Total adjusted approved appropriation</b>	<b>47,276</b>	
-	Cumulative actual expenditure at 1 July	7,768	
7,768	Current year actual expenditure	23,007	
<b>7,768</b>	<b>Cumulative actual expenditure at 30 June</b>	<b>30,775</b>	
<b>48,298</b>	<b>Appropriation remaining at 30 June</b>	<b>16,501</b>	
	<b>Appropriation for non-Departmental other expenditure:</b>		
	<b>Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions – Commissioners' Fee (3 January 2019 to 30 June 2023)</b>		
6,123	Original appropriation	6,123	1
-	Cumulative adjustments	-	
<b>6,123</b>	<b>Total adjusted approved appropriation</b>	<b>6,123</b>	
-	Cumulative actual expenditure at 1 July	583	
583	Current year actual expenditure	1,243	
<b>583</b>	<b>Cumulative actual expenditure at 30 June</b>	<b>1,826</b>	
<b>5,540</b>	<b>Appropriation remaining at 30 June</b>	<b>4,297</b>	
	<b>Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions - Counselling Costs (3 January 2019 to 30 June 2023)</b>		
15,335	Original appropriation	15,335	1
-	Cumulative adjustments	-	
<b>15,335</b>	<b>Total adjusted approved appropriation</b>	<b>15,335</b>	
-	Cumulative actual expenditure at 1 July	-	
-	Current year actual expenditure	203	
-	<b>Cumulative actual expenditure at 30 June</b>	<b>203</b>	
<b>15,335</b>	<b>Appropriation remaining at 30 June</b>	<b>15,132</b>	
	<b>Royal Commission into Historical Abuse in State Care and in the Care of Faith-based Institutions -Legal Assistance MYA (14 October 2019 to 30 June 2023)</b>		
-	Original appropriation	8,790	1
-	Cumulative adjustments	-	
-	<b>Total adjusted approved appropriation</b>	<b>8,790</b>	
-	Cumulative actual expenditure at 1 July	-	
-	Current year actual expenditure	121	
-	<b>Cumulative actual expenditure at 30 June</b>	<b>121</b>	
-	<b>Appropriation remaining at 30 June</b>	<b>8,669</b>	
	<b>Fire Service Reform – Capital Injection (20 September 2016 – 30 June 2021)</b>		
111,940	Original appropriation	111,940	1
-	Cumulative adjustments	-	

<b>111,940</b>	<b>Total adjusted approved appropriation</b>	<b>111,940</b>
64,281	Cumulative actual expenditure at 1 July	92,850
28,569	Current year actual expenditure	-
<b>92,850</b>	<b>Cumulative actual expenditure at 30 June</b>	<b>92,850</b>
<b>19,090</b>	<b>Appropriation remaining at 30 June</b>	<b>19,090</b>

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\*\* The numbers in this column represent where the end-of-year performance information has been reported for each appropriation administered by the Department, as detailed below:

1. The Department's annual report.
2. No reporting due to an exemption obtained under section 15D of the PFA.

## Reconciliation between total appropriations for Departmental expenses and the Departmental statement of comprehensive revenue and expense

for the year ended 30 June 2020

Actual 2019 \$000		Actual 2020 \$000
453,851	Total expenses in Departmental statement of comprehensive revenue and expense	484,169
(253)	Remeasurements	(205)
453,598	Total appropriations for Departmental expenses	483,964

## Reconciliation between total appropriations for non-Departmental expenses and the schedule of non-Departmental expenditure

for the year ended 30 June 2020

Actual 2019 \$000		Actual 2020 \$000
131,515	Total expenses in schedule of non-Departmental expenditure	182,168
(759)	Remeasurements	(3,131)
130,756	Total appropriations for non-Departmental expenses	179,037

## Statement of Departmental expenditure and capital expenditure incurred without, or in excess of, appropriation or other authority

for the year ended 30 June 2020

There was no unappropriated expenditure for the year ended 30 June 2020. (2018/19: nil)

## Statement of non-Departmental expenditure and capital expenditure incurred without, or in excess of, appropriation or other authority

for the year ended 30 June 2020

There was no unappropriated expenditure for the year ended 30 June 2020. (2018/19: nil)

## Statement of Departmental capital injections

for the year ended 30 June 2020

Actual 2019 \$000		Actual 2020 \$000	Approved appropriation
	<b>Vote Internal Affairs</b>		
35,639	Department of Internal Affairs – Capital Injection	16,008	20,808

## Statement of capital injections incurred without, or in excess of, appropriation or other authority

for the year ended 30 June 2020

The Department has not received any capital injections without, or in excess of, authority for the year ended 30 June 2020. (2018/19: nil)