



28 August 2020

Mr Anatoly Kern  
[fyi-request-13432-e04534bc@requests.fyi.org.nz](mailto:fyi-request-13432-e04534bc@requests.fyi.org.nz)

Dear Mr Kern

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 31 July 2020. You requested:

*... the expenses/budget for IRD Child Support department for the past 10 years with per category separations (like office expenses, permanent staff, external contractors like admin review officers, legal expenses or any other existing accounting categories)*

Inland Revenue does not have a separate child support department, business unit or output appropriation. As our child support activities are an integrated part of our Families customer segment, we do not separately record a budget or categorise expenditure for our child support activities. Child support expenses are not recorded in the way you have requested.

However, we do estimate the total cost of certain services, such as child support, through a cost allocation model. The model includes both direct and indirect costs. Direct costs are mostly staff salaries. Indirect costs include leasing office accommodation used by staff, information technology used by staff, information technology costs of the child support system, and a portion of national office expenses. The total costs are therefore higher than the direct costs alone.

The estimated total cost of child support for the financial years 2010–11 to 2018–19 (years ending 30 June) is below. Data for the financial year 2019–20 is not yet available.

*Table 1: Estimated total (direct and indirect) cost of child support activities*

Financial year	\$million
2010-11	79.1
2011-12	75.1
2012-13	72.0
2013-14	85.8
2014-15	93.9
2015-16	92.1
2016-17	89.8
2017-18	83.9
2018-19	86.8

I am refusing your request for the expenses/budget for child support under section 18(e) of the OIA, as the document containing the information requested does not exist.

**Right of review**

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: [CommissionersCorrespondence@ird.govt.nz](mailto:CommissionersCorrespondence@ird.govt.nz).

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely

A handwritten signature in black ink, appearing to be 'D. Cheevers', written in a cursive style.

Darren Cheevers  
**Director, Corporate Finance**