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8 September 2022

s 9(2)(a)

By email: s 9(2)(a)  
Ref: H2022003611

Tēnā koe s 9(2)(a)

### **Response to your request for official information**

Thank you for your request under the Official Information Act 1982 (the Act) to Manatū Hauora (the Ministry of Health) on 9 June 2022 for information relating to the mental health ringfence. You requested copies of the following documents:

*“A copy of the engagement document requesting that Audit NZ review Canterbury and Waikato DHBs in relation to the ringfence;*

*The draft report provided by Audit NZ to the ministry;*

*Any updates provided to the Health Minister on the auditors' findings to date.”*

Three documents have been identified within scope of your request. These are itemised in Appendix 1 of this letter and copies of the documents are enclosed. Where information is withheld under section 9 of the Act, I have considered the countervailing public interest in release in making this decision and consider that it does not outweigh the need to withhold at this time.

Please note, in terms of your request for a copy of the engagement document, there was only a Consultancy Order Form in place between Manatū Hauora and Audit New Zealand. As the bulk of the details of this form are commercially sensitive, we have withheld these under section 9(2)(b)(ii) of the Act where its release would likely unreasonably prejudice the commercial position of the person who supplied the information. However, excerpts from this form, that outline what Manatū Hauora tasked Audit New Zealand with doing, have been released in accordance with section 16(1)(e) of the Act as Document 1.

I trust this information fulfils your request. Under section 28(3) of the Act, you have the right to ask the Ombudsman to review any decisions made under this request. The Ombudsman may be contacted by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz) or by calling 0800 802 602.

Please note that this response, with your personal details removed, may be published on the Manatū Hauora website at: [www.health.govt.nz/about-ministry/information-releases/responses-official-information-act-requests](http://www.health.govt.nz/about-ministry/information-releases/responses-official-information-act-requests).

Nāku noa, nā

A handwritten signature in blue ink, appearing to read 'Ape', with a long horizontal stroke extending to the right.

Dr Arran Culver  
**Acting Associate Deputy Director-General**  
**Mental Health and Addiction**

## Appendix 1: List of documents for release

#	Date	Document details	Decision on release
1	N/A	Excerpts from AoG Consultancy Services Order (CSO)	Excerpts released under Section 16(1)(e) of the Act.
2	19 April 2022	Briefing: Outcome of the mental health ringfence review	Some information withheld under section 9(2)(a) of the Act, to protect the privacy of natural persons.
3	2 May 2022	Audit NZ mental health ringfence report	<p>Some information withheld under:</p> <ul style="list-style-type: none"><li>• Section 9(2)(a); and</li><li>• Section 9(2)(b)(ii) where its release would likely unreasonably prejudice the commercial position of the person who supplied the information.</li></ul> <p>Appendices to this report have been attached as documents 3.1 to 3.27 with some information withheld under the following sections of the Act:</p> <ul style="list-style-type: none"><li>• Section 9(2)(b)(ii); and</li><li>• Section 9(2)(g)(i) to maintain the effective conduct of public affairs through the free and frank expression of opinions by or between or to Ministers and officers and employees of any public service agency.</li></ul>

**A1. Purpose and any background information**

The purpose of this engagement is to determine whether ringfenced expenditure for Mental Health and Addiction (MHA) is being applied by District Health Boards (DHBs) consistent with Ministry of Health (the Ministry) requirements for the year ended 30 June 2020.

The mental health and addiction ringfence was introduced following the Mason Inquiry (1995–1996) to prevent mental health and addiction expenditure from being reallocated to other service areas in the DHB bulk expenditure environment. Specific rules (last updated in mid-2018) set out what the mental health and addiction ring-fenced expenditure can be used for. This includes:

- DHBs must maintain or increase mental health and addictions expenditure by applying at least demographic and cost-pressure adjustments each year
- Expenditure must be used for specialist services for people with the most severe mental health and addiction needs. Expenditure is considered a proxy for service delivery.
- DHBs must fund specialist services for at least 3% of the population; once that target is reached, DHBs may use any remaining expenditure for other mental health and addiction services.

It should be noted that these 'specialist' services are not provided exclusively by specialist clinicians. Instead, these services involve a range of providers and professional groups, across a mix of non- governmental organizations (NGOs) and DHBs.

Details of the types of services that must be provided are set out in the:

- 1 service coverage schedule (<https://nsfl.health.govt.nz/accountability/service-coverage-schedule>) – what service DHBs are expected to provide; and
- 2 national service specifications (<https://nsfl.health.govt.nz/service-specifications/current-service-specifications/mental-health-and-addiction-service>) – which are used to purchase specialist mental health services.

Specialist services can include acute and crisis services, community-based treatment and therapy services, and services to promote resilience, recovery, and connectedness (for example, vocational support, living skills and housing coordination services). Most specialist services are delivered in community settings rather than inpatient settings.

Expectations for DHBs to report on Ringfence expenditure

- DHBs are expected to report their mental health and addiction expenditure in specified templates to the Ministry of Health.
- The Ministry agrees DHB expenditure expectation (including the ringfence) at the beginning of the financial year, and DHBs send their Annual Plan (AP) mental health



template, AP Financial Template, and AP Production Plan, to the Ministry as part of their annual planning process.

- The Ministry monitors DHB volume reporting (actuals) against the DHB Price Volume Schedule (PVS), and DHB expenditure against information submitted in the Mental Health Financial templates (described in Appendix One).
- If a DHB has not met ringfence expenditure expectations at the end of the year, the Operational Policy Framework notes a process that may be undertaken (refer to Appendix Six). The following year's ringfence baseline will include last year's planned expenditure as the start point for the calculation, not the actual result. This ensures integrity to the ring fence calculation is maintained.

## A2. Specific questions / instructions for Provider

For all intents and purposes, the 2019/20 financial year under review covers 1 July 2019 through to 30 June 2020.

Expenditure within the MHA ringfence is split into two sections:

- DHB Funder Arm – where DHBs contract community providers and NGO's to deliver services of their behalf as "Funder".
- DHB Provider Arm – where DHBs deliver services themselves as "Provider".

The Ministry proposes three stages of this review:

- A. DHB Funder Arm - A review of the expenditure DHBs contract out to community providers and NGO's.
- B. DHB Provider Arm - Identification of revenue associated with DHB Provider services, confirmation operating budget and inpatient volumes in the price volume schedule.
- C. Reporting – Provide a report to the Ministry, for each DHB within scope, on the outcomes of stages A and B.

### **Stage A: DHB Funder Arm**

#### **Ministry Data**

The Ministry will provide Audit New Zealand (Audit NZ) with an Excel spreadsheet containing financial information for the review of both stages A and B.

1. The worksheet '**data CMS CCPS**' contains a data extraction of the contractual information loaded into the Ministry's systems CMS and CCPS for the 2019/20 review period. The worksheet will contain a table with the below table column headings
  - Provider Legal Entity (Who the DHB have contracted with)
  - Provider ID

- Contract ID
- Contract Description
- Contract Start Date
- Contract End Date
- Purchase Unit Code
- Purchase Unit Description
- 2019/20 contract value (\$).
- Volume
- Unit Price
- Unit of Measure

2. The worksheet '**MH template – funder**' contains the 2019/20 annual plan mental health template as reported to the Ministry, by the DHBs. For the purpose of this review, Audit NZ should focus on column N titled '2019/20 Plan'.

Using this worksheet, Audit NZ is requested to calculate the difference in the expenditure reported by DHBs for the 2019/20 financial year, and what has been recorded in the PVS and in the Ministry's systems CMS and CCPS. This calculation is provided below:

- a) Sum of the cells N14 + N29 + N35 (worksheet 'MH template – funder'); minus ( - ) the sum of:
- b) Total of column I (worksheet 'data\_CMS CCPS'); plus ( + )
- c) Total of column F (worksheet 'data\_PVS')

Note: The calculation above 2a – (2b + 2c), will identify the **total expenditure of DHB Funder Arm contracts not loaded into CMS or CCPS**.

#### Desktop Audit

3. Audit NZ is requested to sample a minimum of 50 contracts within the worksheet data\_CMS CCPS and reconcile this information against either the sighting of hard copy contracts at an online/onsite review (if possible ), or via a request to the DHB for electronic copies of the contracts.

Note: One contract will likely have many purchase units so the reconciliation process will require confirmation of all purchase units, volumes, and unit prices per Contract ID (XXXXXX-XX).

4. Audit NZ will also need to request from the DHB, electronic copies of any (DHB Funder Arm) contracts with community providers and NGO's that are not recorded in CMS and

CCPS.

Note: The sum of these contracts should equal the '**total expenditure of DHB Funder Arm contracts not loaded in CMS or CCPS**', identified in step 2 above.

### Reconciliation

5. Audit NZ is also requested to confirm each agreement within the sample is a mental health service by ensuring:
  - the GL code identified in the CMS+CCPS Worksheet is listed in Appendix Four; and,
  - the Purchase Unit Code start with the letters 'MH' or 'PHOMH'.
6. Audit NZ is also requested to create a schedule of contracts provided by the DHB in step 4 above. The schedule should include the below columns for each contract.
  - Provider (Who the DHB have contracted with)
  - Contract Number (XXXXXX-XX)
  - Contract Name
  - Contract Description
  - Contract Start Date
  - Contract End Date
  - List of Purchase Unit Codes within the contract
  - Total contract value, excl. GST (\$)
  - DHB comments about any of these contracts.
7. Audit should ensure contracts identified in step 6 are mental health service contracts by ensuring the Purchase Unit Codes start with the letters 'MH' or 'PHOMH'.

### Reporting

8. Where there is a variation identified when reconciling step 5, please seek an explanation from the DHB and include this in the final report.
9. Where there is a variation identified when reconciling steps 6 and 7, please seek an explanation from the DHB and include this in the final report.
10. Where there continues to be a variation between step 4 and the sum of the Total contract value (4), identified in step 6 above, please seek further explanation from the DHB and include this in the final report.

**Stage B: DHB MHA Provider Arm****Ministry Data**

11. The Ministry will provide Audit New Zealand (Audit NZ) with a worksheet '**data\_PVS**' which includes the DHB's Provider Arm schedule within the DHB Price Volume Schedule (PVS).

The worksheet will contain a table with the below table column headings

- DHB
- Purchase Unit(PU) Code
- Description
- Contracted 2019/20 volume
- 2019/20 Price
- 2019/20 contract value (\$).
- Unit of Measure
- Qtr1 Available
- Qtr2 Available
- Qtr3 Available
- Qtr4 Available
- Qtr1 Actual
- Qtr2 Actual
- Qtr3 Actual
- Qtr4 Actual
- Actual Expenditure
- DHB Comment

**DHB Data**

12. Audit NZ will need to request from each DHB:
- a) a copy of the MHA Provider Arm Operating Budget
  - b) a copy of the MHA Provider Arm Operating Expenses
  - c) information that identifies any revenue received from other government agencies for services delivered by the DHB MHA Provider, e.g., Disability, Oranga Tamariki, ACC, Ministry of Justice, etc,
  - d) information on how the revenue (12c), is accounted for, if it is not directly allocated to the DHB MHA Provider.
  - e) information about any contribution to savings from the MHA Provider Arm to DHB

programmes to reduce deficits, and if so, how are these realized?

Note: Examples could include holding vacancies, lengthy delays in recruiting to new or vacant roles, negative financial adjustors etc.

### **Desktop Audit**

13. The desktop review will focus on understanding the difference between the '2019/20 Contracted Total' in the PVS (column F of the worksheet '**data\_PVS**') against MHA Provider Arm Operating Budget (12a).

### **Reconciliation**

14. Confirm the quantum of expenditure that has been allocated to the DHBs Specialist Mental Health service delivery.
15. The DHB MHA Provider Arm Operating Budget should not include provision for the delivery of 15a through to 15c (below), unless there are mechanisms in place to maintain fidelity to the MHA Ringfence expectations, such as, receiving revenue from other Government agencies, internal charge-back arrangements for medicines or diagnostic.
  - a) non-mental health services such as disability or other health services;
  - b) delivery of Problem Gambling service; or,
  - c) the cost of any Pharmaceuticals.

Where Audit NZ has identified service delivery for 15a, 15b or 15c, request the DHB (Online/Onsite review) to provide confirmation of the mechanisms in place to maintain fidelity to the expectations of the MHA Ringfence.

### **Online / Onsite review**

16. Any variations identified previously should be clarified with DHB representatives in this component of the review.
17. The Ministry also requests Audit NZ to seek:
  - a) an explanation or evidence as to how the DHB MHA overheads are applied, and whether these are consistent with other operating divisions within the organization
  - b) confirmation of physical inpatient capacity associated with inpatient services identified in the price volume schedule by Purchase Unit (PU) Code.

### **Reporting**

18. Audit NZ should report to the Ministry any identified variations as part of the desktop and online/onsite review, the DHB's responses to these variations, and any recommendations for process improvements.

### **Stage C: Reporting back to the Ministry**

Audit NZ is requested to report back on the findings from Stage A: DHB Funder Arm, and Stage B: DHB Provider Arm, based on the minimum reporting requirements below.

19. National summary including a narrative of the consolidated information gathered in each DHB audit/review.
20. DHB summary of each DHB audited including a narrative of the high-level findings of the audit/review including an overall audit ranking (Satisfactory/Needs Improvement/Unsatisfactory) based on the risk ratings identified for each DHB.

Satisfactory = no errors.

Needs improvement = some errors.

Unsatisfactory = major errors.

21. Reporting on Stage A: DHB Funder Arm
  - a) DHB Funder Arm - contracts in CMS and CCPS.
    - (i) A schedule of the 50 contracts (XXXXXX-XX) and service (expenditure) lines reviewed along with the result of the review.
    - (ii) The outcome of the reconciliation undertaken in steps 5 and 8.
    - (iii) Note any identified variations, such as expenditure for non-mental health and addiction services included in the ringfence.
    - (iv) The DHBs response to each variation.
    - (v) Identify any shortfall or overspend against the expenditure schedule as a result of the review.
  - b) DHB Funder Arm - contracts outside of CMS and CCPS.
    - (i) Please provide the schedule created in step 6.
    - (ii) The outcome of the reconciliation undertaken in steps 4, 6, 7 and 9.
    - (iii) Note any identified variations, such as expenditure for non-mental health and addiction services included in schedule.
    - (iv) The DHBs response to each variation.
    - (v) Identify any shortfall or overspend against the expenditure schedule as a result

of the review.

22. Reporting on Stage B: DHB Provider Arm
  - a) A schedule of the information that was reviewed.
  - b) The outcome of the desktop review.
  - c) The outcome of the online/onsite review.
  - d) Any identified variations.
  - e) The DHBs responses gathered in steps 12 - 18.
23. Any other important information not already covered above.

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# Briefing

## Outcome of the mental health and addiction ringfence review

<b>Date due to MO:</b>	19 April 2022	<b>Action required by:</b>	3 May 2022
<b>Security level:</b>	IN CONFIDENCE	<b>Health Report number:</b>	20220518
<b>To:</b>	Hon Andrew Little, Minister of Health		

## Contact for telephone discussion

Name	Position	Telephone
<b>Philip Grady</b>	Acting Deputy Director-General, Mental Health and Addiction	S9(2)(a)
<b>Anne Brebner</b>	Group Manager, Mental Health Specialist Services	

## Minister's office to complete:

- |   |                                    |  |
|---|------------------------------------|--|
| <input type="checkbox"/> Approved             | <input type="checkbox"/> Decline   | <input type="checkbox"/> Noted               |
| <input type="checkbox"/> Needs change         | <input type="checkbox"/> Seen      | <input type="checkbox"/> Overtaken by events |
| <input type="checkbox"/> See Minister's Notes | <input type="checkbox"/> Withdrawn |  |

Comment:



# Outcome of the mental health and addiction ringfence review

**Security level:** IN CONFIDENCE **Date:** 19 April 2022

**To:** Hon Andrew Little, Minister of Health

## Context

1. *He Ara Oranga*, the report of the Government's inquiry into mental health and addiction, recommended the Ministry of Health (the Ministry) undertake a review of the mental health and addiction (MHA) ringfence to ensure it supports the strategic direction of the transformation of the MHA sector and sets clear expectations of funders and providers responsible for MHA ringfence expenditure. The Government accepted this recommendation "in principle".
2. This briefing provides you with an update on the outcomes of Audit New Zealand's (Audit NZ's) recent review of the MHA ringfence and seeks your agreement to progress further work to improve the ringfence with the new health entities. It follows on from weekly report item 1.3 *Progress update on the Mental Health and Addiction Ringfence Review*, dated 27 January 2022.
3. This briefing discloses all relevant information.

## Overview of the MHA ringfence

4. MHA expenditure by district health boards (DHBs) is ringfenced. This means that the amount a DHB spends on MHA services has to increase each year to account for demographic and other cost pressures. The ringfence was put in place to help ensure that DHBs do not reprioritise current MHA funding to other services, and that the funding scales to keep up with cost increases and population growth.
5. Ringfenced expenditure is largely focused on specialist MHA services and is based on a historic assumption that 3% of the population would need access to specialist services, as outlined in the 1998 document *Blueprint for Mental Health Services*.
6. As part of DHBs' annual planning process, the Ministry issues high-level guidance on the use of the MHA ringfence, and approves DHBs' proposed MHA expenditure as part of their annual plans.

## Review of the MHA ringfence

7. In November 2021, the Ministry contracted Audit NZ to undertake a review of the MHA ringfence expenditure for Waikato and Canterbury DHBs and report on findings. The review framework, developed by the Ministry, was based on the existing Ministry guidance, and an understanding of the contract management systems in place.
8. The MHA ringfence review focused on the 2019/20 expenditure of the DHBs' provider arm expenditure (DHB-provided MHA services) and the funder arm expenditure agreements (DHB agreements with Non-Governmental Organisations).
9. The review of the DHB provider arm expenditure focussed on understanding the difference between the budgeted and actual spend, in addition to ensuring provisions

for non-mental health services, problem gambling, and pharmaceuticals were not included within the MHA ringfence, in line with Ministry guidance.

10. Audit NZ reviewed a sample of 25 agreements (the 15 agreements of the highest value plus 10 random agreements) against hard copy and signed records at each DHB.
11. Audit NZ have provided their final report and relevant schedules incorporating feedback from each of the DHBs and the Ministry. Audit NZ did not provide their opinion or an assurance conclusion in the report, however noted the key findings and observations would inform the Ministry for future reviews and identify possible areas of improvement.

## Outcome of the MHA ringfence review

12. Engagement with both DHBs confirmed that the MHA ringfence has achieved its intended objective. It has protected expenditure for MHA services from being used to alleviate DHB funding deficits or used to fund other health services.
13. Audit NZ identified that in the 2019/20 financial year, both DHBs spent more on the provision of MHA services than their allocated MHA ringfence budget, which is a positive outcome. However, despite both DHBs overspending their MHA ringfence budget, the review highlighted discrepancies between the practices at both DHBs. These include:
  - a. varying understanding of the services covered within the MHA ringfence
  - b. applying different methodologies (with varied levels of detail) to calculate overheads
  - c. varied contract management practices, including how funder arm agreement variations should be documented and loaded into contract management systems
  - d. incorrect use of MHA purchase units and the units of measure linked to purchase units, resulting in data assurance and reporting issues.
14. The discrepancies are likely the result of the need for clearer and more definitive guidance and processes available to DHBs, and a lack of understanding within DHBs as to how their reporting is used by the Ministry.
15. In line with these findings, the review identified the need for a refresh of the MHA ringfence to ensure that it is aligned with the current strategic direction set out in *Kia Manawanui: Long-term pathway to mental wellbeing*, which is also being reflected in the Mental Health and Addiction System and Services Framework [HR20220459]. The review also identified the need for refreshed guidelines that provide clear expectations of funders and providers responsible for MHA ringfence expenditure.

## Equity

16. There are known and persistent inequities in access to MHA services and in MHA outcomes, particularly for Māori and Pacific peoples. It is hard to determine the direct impact of the MHA ringfence on equity of access and outcomes due to the devolved nature of decision-making under the current system. For example, DHBs have the ability to determine how much of the MHA ringfence expenditure is applied to kaupapa Māori MHA services or other tailored services for population groups experiencing inequities.
17. There may be opportunities through future work on MHA funding mechanisms and methodology for annual uplifts to the MHA ringfence expenditure as part of the wider health system reforms to ensure appropriate weighting for demographic characteristics and MHA needs of Māori and other population groups. This would support more equitable MHA funding allocations.

## Next steps

18. The Ministry is engaging with representatives from the interim Health New Zealand (Health NZ) and the interim Māori Health Authority to ensure ongoing prioritisation of MHA within the new entities and system arrangements.
19. With the move to fewer, larger appropriations, it will be important to maintain the ringfence mechanism to continue to protect MHA funding from being diverted to other areas. This is supported by the review findings that the ringfence successfully serves this purpose.
20. We understand that the importance of maintaining and monitoring the MHA ringfence, and ensuring transparency of MHA spend, is proposed to be signalled in the draft interim Government Policy Statement. It is also being reflected in work to develop the monitoring framework and accountability arrangements for the new entities.
21. The Ministry has also signalled the recommendation to refresh the MHA ringfence guidelines to the new interim entities, noting the opportunity to undertake this work in alignment with the development of the interim New Zealand Health Plan and the Mental Health and Addiction System and Services Framework, which sets expectations for what MHA services will be available, and how they should be organised [HR20220459].
22. The refreshed MHA ringfence guidelines would form the foundation of a future audit framework and monitoring practices, and will provide greater clarity on:
  - a. services included and excluded from the MHA ringfence
  - b. MHA purchase units, with a specific focus on creating an MHA ringfence-funded purchase unit code list, and units of measures in relation to those purchase units
  - c. a consistent approach to calculating DHB overhead costs and to documenting and loading funder arm agreement variations.
23. The funding methodology, including the uplift calculation, should also be reviewed with a specific focus on improving equity of health outcomes for Māori.
24. The Ministry will provide you with a progress update on this work in June 2022.


## Recommendations

We recommend you:

- a) **Agree** the Ministry should progress work to refresh the MHA ringfence guidelines alongside the interim entities **Yes/No**
- b) **Agree** the Ministry should progress work to review the funding methodology and uplift calculation alongside the interim entities **Yes/No**



Kiri Richards  
Acting Deputy Director-General  
**Mental Health and Addiction Directorate**  
Date: 12/04/2022



Hon. Andrew Little  
**Minister of Health**  
Date: 27/4/22

Our ref: W009 206

2 May 2022

Level 14, 88 Shortland Street  
PO Box 1165, Auckland 1140

Anne Brebner  
Group Manager  
Mental Health Specialist Services  
Mental Health and Addiction Directorate  
Ministry of Health

Tēnā koe Anne

**Report on our Agreed Upon Procedures review of the Mental Health and Addictions  
Ringfence (pilot)**

Attached is our final report on the pilot reviews for this engagement.

If you wish to discuss this report, please contact me on S9(2)(a)

Ngā mihi



Lyn Daken  
Associate Director Specialist Audit and Assurance Services

Cc: Martin Richardson, Director Specialist Audit and Assurance Services  
Kelly Rushton, Audit Director

# Agreed upon Procedures Report

Ministry of Health

Mental Health and Addictions  
Ringfence review

May 2022

## Contents

### Contents 3

1	Conclusion.....	4
2	Summary of our work .....	5
3	Work performed and key findings .....	8
4	Canterbury DHB .....	11
5	Waikato DHB .....	25
	Appendix 1: Scope and expectations .....	36
	Appendices .....	37

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# 1 Conclusion

*We have carried out a review of the Mental Health and Addictions Ringfence consistent with instructions provided by the Ministry of Health.*

*This report presents our findings to date from pilot reviews we have completed on the Waikato and Canterbury District Health Boards' MHA ringfences for the 2019/20 financial year. We understand that these findings will help inform the scope of further MHA ringfence reviews to be undertaken at other district health boards.*

*We are currently unable to provide an overall audit ranking for each DHB as requested in the agreed upon procedures due to the ongoing resolution of issues identified during our review.*

*The work we have performed is not an assurance engagement and we therefore have not expressed an opinion or given an assurance conclusion on our work.*

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## 2 Summary of our work

This report sets out the findings of our review of the Waikato and Canterbury District Health Board's (DHBs) Mental Health and Addiction (MHA) Ringfences. We carried out the agreed upon procedures described in our Consultancy Services Order (dated 19 November 2021) for each DHB as follows:

Instruction in CSO (p.3 – p.9)	Agreed upon procedure for each DHB	Details of work performed and findings
<b>Stage A: DHB Funder Arm</b>		
1	Ministry to provide Audit NZ with an Excel worksheet 'data CMS CCPS' containing data extraction of contractual information loaded into the Ministry's CMS and CCPS systems.	n/a – received from MoH
2	Ministry to provide 'MH template – funder' containing the 2019/20 annual plan mental health template as reported to the Ministry'.	n/a – received from MoH
	Audit NZ to calculate the difference in expenditure reported by DHBs for 2019/20 financial year and what has been recorded in the Price Volume Schedule (Provider Arm) and the Ministry's CMS and CCPS systems.  Calculation to identify total expenditure of DHB Funder Arm contracts not loaded into CMS or CCPS.	Canterbury DHB; refer section 4.1.1 (pages 11 – 15)  Waikato DHB; refer section 5.1.1 (pages 25 – 29)  NB: CSO instructions assumed that any variance was contracts not in CMS whereas the variance was in fact due to several factors with contracts not in CMS/CCPS offset by items on listing not in budget as per MoH template.
3	Audit NZ to sample a minimum of 50 contracts within the worksheet 'data CMS CCPS' and reconcile information against contracts.	Canterbury DHB: refer section 4.1.2 (pages 15 – 17)  Waikato DHB: refer section 4.1.2 (pages 29 – 31)
4	DHB to provide details of Funder Arm contracts not loaded in CMS or CCPS	In practice the list of contracts missing from the 'data CMS CCPS' worksheet is determined as part of the Funder Arm reconciliation process.
5	Audit NZ to confirm each agreement tested within the sample in Step 3 is a mental health agreement.	Canterbury DHB; refer Appendix 6  Waikato DHB; refer Appendix 18



Instruction in CSO (p.3 – p.9)	Agreed upon procedure for each DHB	Details of work performed and findings
6	Audit NZ requested to create a schedule of contracts provided by DHB in step 4 above.	Canterbury DHB: refer Appendix 4 Waikato DHB: refer Appendix 14
7	Audit NZ to confirm each agreement tested within the sample in Step 6 is a mental health agreement.	Canterbury DHB: refer Appendix 4 Waikato DHB: refer Appendix 14
8 - 10	Obtain explanations from DHBs for variations identified in steps 4 to 7.	In some instances, the Ministry was better placed to provide explanations for the variances. The responses received from the DHBs and Ministry are either: <ul style="list-style-type: none"> <li>• incorporated into our reconciliation where possible; or</li> <li>• documented in Appendices 2 to 6 for Canterbury DHB and Appendices 11 to 18 for Waikato DHB.</li> </ul>
<b>Stage B: DHB Provider Arm</b>		
11	Ministry to provide Audit NZ with an Excel worksheet 'data PVS' containing the DHB's Provider Arm Schedule within the DHB Price Volume Schedule (PVS).	n/a – received from MoH
12	Audit NZ to request information specified in CSO from each DHB.	Done via email when engagement commenced
13	Audit NZ to focus on understanding the difference between the 2019/20 Contracted Total in the PVS against the MHA Provider Arm Operating Budget,	
14	Confirm the quantum of expenditure allocated to the DHBs Specialist Mental Health service delivery.	Canterbury DHB; refer section 4.2.1 (pages 18 – 19) Waikato DHB; refer section 5.2.1 (page 32)
15	Confirm DHB MHA Provider Arm Operating Budget doesn't include provision for items specified in step 15: <ul style="list-style-type: none"> <li>• non-mental health services</li> <li>• delivery of Problem Gambling Service</li> <li>• cost of any pharmaceuticals</li> </ul>	Canterbury DHB; refer section 4.2.2 (pages 19 – 20) Waikato DHB; refer section 5.2.2 (pages 33 – 34)

Instruction in CSO (p.3 – p.9)	Agreed upon procedure for each DHB	Details of work performed and findings
16	Clarify any variations identified in steps 11-15 with DHB representatives.	Refer DHB comments in appendices
17	Audit NZ requested to seek: <ul style="list-style-type: none"> <li>• An explanation of how DHB MHA overheads are applied, and whether consistent with other operating divisions within the DHB</li> <li>• Confirmation of physical inpatient capacity associated with in-patient services identified in the PVS</li> </ul>	Canterbury DHB; refer section 4.2.3 (pages 20 – 24)  Waikato DHB; refer section 5.2.3 (pages 34 – 35)

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## 3 Work performed and key findings

### 3.1 Funder Arm Reconciliations

When this engagement was initiated, the Ministry assumed that the variance for the required funder arm reconciliation represented the value of contracts with the MHA ringfence that hadn't been entered into CMS/CCPS.

However, we found that there were additional reasons as to why there was a variance between the 'CMS CCPS listing' and the 'MH template – funder', including:

- amounts appearing in the 'data CMS CCPS' worksheet that weren't consistent with the contract and/or actual costs as recorded by the DHB
- variances between the budgets as originally submitted by the DHBs to the Ministry and the actual costs and volumes associated with those contracts
- Amounts appearing in the budget for which the DHB did not have a contract during 2019/20.

When completing the reconciliation for Canterbury DHB, we identified numerous contracts that were omitted from the 'data CMS CCPS' worksheet. The Ministry has reviewed the schedule presented in Appendix 4 of this report and identified that the 'data CMS CCPS' worksheet excludes those contracts terminated in the CMS/CCPS system between 1 July 2020 and the date that the report was run, even though they would have been current during the period covered by the review.

We obtained explanations regarding the variances identified during the reconciliation process from the DHBs as requested in the Consultancy Services Order. We also referred variances to the Ministry for comment and follow/up as necessary. Responses received from the DHBs and Ministry have been incorporated into this report as appropriate.

However, we have not used these explanations to recalculate the extent to which budgeted and actual expenditure are greater or less than the levels formally approved for the 2019/20 MHA ringfence (as this is not within the scope of the agreed upon procedures).

We were advised by the Ministry that the discrepancies we found in data CMS CCPS' worksheet as detailed in this report do not impact the uplift calculation that it performs annually when setting each DHB's MHA ringfence for the following financial year. This is due to MHA Ringfence uplift calculations being based on actual reported spend from the DHB mental health templates for the previous five years and forecast spend for the next five years rather than data extracted from CMS/CCPS.

### 3.2 Funder Arm Samples

As requested in the CSO, we selected a sample of 50 contracts from the 'data CMS CCPS' worksheets. split evenly between the Waikato and Canterbury DHBs. When selecting the sample for each DHB, we selected the 15 highest value contracts plus an additional 10 contracts randomly.

We found that the 'data CMS CCPS 'worksheet shows the contract variation number in effect at the time the date provided to us was extracted rather than the variation number(s) that were effective during 2019/20. Consequently, we needed to manually ascertain exactly which contract variations were relevant to the period under review and hence our testing. We noted that for Waikato DHB in particular, several variations could be in use at once due to the DHB's use of incremental variations to record agreed changes, as opposed to updating the master agreement each time; refer discussion below on the differences in how contract variations are documented by the pilot DHBs.

### 3.3 Differences in how contract variations are documented by DHBs

Canterbury DHB generally creates a new variation covering all services when a change is made to one or more of the purchase units such as varying volumes and/or unit prices, adding a new purchase unit or terminating an existing contract. In contrast Waikato DHB variations show incremental changes and as such may or may not include details of all purchase units within the contract depending on which are impacted by the variation.

The impact of this practice is that variations for Canterbury DHB contracts can in effect be read as a new stand-alone contract whereas Waikato DHB variations must be read in conjunction with the original contract and earlier variations to get a complete picture of the purchase units being procured. The latter approach is more prone to error as there is no single, comprehensive version of the contract at a particular time.

### 3.4 Purchase units used for Funder Arm contracts

We noted that Purchase Unit data dictionary does not provide explicit guidance as to which purchase units are within the MHA ringfence and which ones fall outside of the ringfence. The guidance notes refer to codes being with the MHA ringfence, but this is in general terms and does not provide definitive guidance as to whether a purchase unit is within the ringfence.

We understand that in some instances the same purchase unit code can be used for services procured that fall within the ringfence whereas in other instances it is used for services that aren't funded within the ring-fence. The absence of codes used exclusively for purchase lines within the ringfence means that there is scope for inconsistent interpretation and therefore errors in data accuracy.

The Ministry's data dictionary specifies the unit of measure to be used with each purchase unit code. Our review of contracts found that units of measure entered in CMS/CCPS for purchase units were sometimes inconsistent with the data dictionary. We also noted that:

- the unit of measure in the CMS or CCPS systems sometimes did not match that shown in the contract.
- There were instances where several different units of measure in a contract were rolled up into a single purchase unit when input into the CMS/CCPS systems.

An average unit price therefore needed to be derived by the DHB by adding contract values for the various elements together and dividing by the total number of purchase units irrespective of type.

This approach can lead to inaccuracy if volumes are incorrectly stated by type and compromises the usefulness of data extracted from CMS/CCPS, both at a provider level and in aggregate across Funder Arm for MHA.

### 3.5 Provider Arm Reconciliations

The Price Volume Schedule (PVS) provides details of the volumes for which the Funder Arm is purchasing from the Provider Arm. We have compared budgeted and actual expenditure for the Provider Arm against the value of the PVS and noted that in both instances Provider Arm spend (including MHA's share of overheads) exceeded the value of services purchased by the Funder Arm.

Whilst it is possible to confirm whether the Provider Arm has met the volumes expected for bed days/nights, it is not possible to do the same for FTEs. This is because the price paid for many of the purchase codes incorporates whatever resourcing is required to deliver those services, i.e. the purchase unit does not specifically state how many FTEs the DHB needs to cover the number of bed nights being purchased by Funder Arm.

### 3.6 Provider arm – other work

We have obtained the additional information as requested by the Ministry for both DHBs including:

- Analysis of revenue credited against MHA,
- Savings planned for 2019/20 and the actual amounts achieved,
- MHA Beds available in 2019/20 and occupancy of those beds, and
- Corporate overheads allocated to MHA services

Refer sections 4.2.3 (Canterbury DHB) and 5.2.3 (Waikato DHB) for details.

We noted that methodologies applied by the two DHBs when calculating the allocation of overheads to the MHA ring-fence differed significantly in terms of the level of detail used. Canterbury DHB calculates overheads allocated to the MHA ring-fence based on direct spend as a percentage of total direct spend across all non-overhead activities. In contrast Waikato uses a more complex overhead allocation that includes a variety of allocation bases reflective of the nature of cost being allocated.

We are not aware of any guidance being provided by the MoH stipulating what costs can reasonably be included in the overhead allocation and what methodologies are considered appropriate for allocating those costs. Furthermore, DHB's are not normally required to allocate overheads across activities and the allocation made for MHA is solely for determining spend within the mental health ringfence. We were therefore unable to ascertain whether the overhead allocation method applied to the MHA ringfence was consistent with other departments/activities within the DHB.

## 4 Canterbury DHB

### 4.1 Funder Arm

#### 4.1.1 Reconciliation of 'data CMS CCPS' worksheet to 'MH template – funder'

	Plan	Actual	Variance
	Amount \$	Amount \$	Amount \$
<b>2019/20 Mental Health Annual Plan</b>			
Secondary specialist MHA services (Section A)	173,599	174,486	886
Primary MHA services (Section B)	3,541	3,542	2
DHB funded primary health initiatives (Section C)	2,710	2,720	10
	179,850	180,748	898
Less Provider Arm (as per Price Volume Schedule)	(123,987)	(123,987)	0
Funder Arm spend per Ministry template	55,863	56,761	898
Contract value for 2019/20 through CMS / CCPS	47,657	47,657	0
Variance	8,206	9,104	898

As illustrated above the CDHB Funder Arm actual spend for 2019/20 was \$0.9m greater than planned expenditure. However there is a significant variance between the Contract Values for 2019/20 as reported from the CMS/CCPS data and the planned and actual amounts spent by CDHB (\$8.2m and \$9.1m respectively).

We obtained detailed budgets prepared by Canterbury DHB that support the amount reported to the Ministry for inclusion in the 'MH template – funder'.

We have undertaken detailed analysis to determine the reasons for the variance between the CMS/CCPS data and the planned/actual amounts spent by CDHB. The reasons for this variance are summarised below.

	Amount \$	Note	Appendix
CMS CCPS double-counting of the Pathways Health Limited contract (354740) which expired during the year and was replaced with a new variation.	(4,270)	A, 1	2.3
Pay equity payments not included in the base budget.	(893)	A, 1	2.5, 2.6 3.5
CMS CCPS data not reflecting changes in contracts that had expired during the year and been replaced with a new variation.	(808)	A, 1	3.1, 3.2 3.3, 3.4
Other contracts where CMS CCPS data did not reflect the actual contract amounts.	(359)	A, 1	2.1, 2.2 and various
Valid CDHB contracts existing in 2019/20 that were omitted from the CMS CCPS worksheet.	15,405	2	4
CDHB contracts included in the Funder Arm budget that are outside the ringfence.	509	3	--
Expenditure related to new MoH revenue sub-contracts that weren't in place at the time the 2019/20 budget was finalised.	(2,667)	4	5
Budget lines for which no agreements were entered into in 2019/20.	1,043	5	--
CDHB contracts paid directly by CDHB in 2019/20 and not through CMS/CCPS	246	--	--
	8,206		

### Note A

Total of Note 1 from above table      \$6,330k

Contracts in both 'MH template - funder' and 'data CMS CCPS' worksheet presented in Note 1 below as:

Contracts using the same number in both worksheets (Appendix 2)	\$4,889k
Contracts with different numbers (Appendix 3)	\$1,441k
Total	\$6,330k

**Note 1: Contracts in both 'MH template - funder' and 'data CMS CCPS' worksheet**

We identified several contracts showing sizeable differences between the value as per 'data CMS CCPS' worksheet and the DHB's budgets that support the 'MH template - funder' as follows:

Contracts using the same number in both worksheets:

Provider	Contract	Amount \$	Details
Christchurch PHO Limited	359833	S9(2)(b)(ii)	Appendix 2.1
Odyssey House Trust - Christchurch	354699		Appendix 2.2
Pathways Health Limited	354740		Appendix 2.3
Pegasus Health (Charitable) Limited	359894		Appendix 2.4
Te Kakakura Trust	349840		Appendix 2.5
The Salvation Army New Zealand Trust	346007		Appendix 2.6
Other contracts	various		

Contracts with different numbers:

Provider	Original contract number	Amount \$	Details
Comcare Charitable Trust	351383	S9(2)(b)(ii)	Appendix 3.1
Emerge Aotearoa Limited	351091		Appendix 3.2
Golden Age Rest Home	338482		Appendix 3.3
Pasifika Futures Limited	359054		Appendix 3.4
Pukeko Blue Limited	361697		Appendix 3.5
Other providers	various		

**Note 2: Contracts in 'MH template - funder' but missing from 'data CMS CCPS' worksheet – inside ringfence**

We identified 25 contracts in CDHB's Funder Arm budget (i.e. MH template – funder) that are not included in the 'data CMS CCPS worksheet produced by the Ministry. We requested copies of each of these contracts from the DHB to confirm that:

- A contract existed during 2019/20 against which external providers were being paid; and



- The purchase unit codes in the contracts fell within the MHA Ringfence.

Refer Appendix 4 for details of contracts with external providers that were in place for 2019/20 that don't appear in the listing of contracts from CMS/CCPS

The Ministry's data team has confirmed that the contracts were omitted from the listing as the contracts had been terminated prior to the 'data CMS CCPS' worksheet being run on 14 October 2021.

We have reviewed the agreements/variations in place for these contracts for the 2019/20 financial year and are of the view that they should be included in the listing of CMS/CCPS contracts for that year. The fact that they were terminated after 30 June 2020 does not alter the fact that they were in place for the year under review and as such need to be included when calculating the value of funder arm contracts within the MHA ringfence for 2019/20.

**Note 3: Contracts in 'MH template - funder' but missing from 'data CMS CCPS' worksheet – outside ringfence**

We identified two contracts in CDHB's Funder Arm budget that are not included in the 'data CMS CCPS' worksheet produced by the Ministry. Neither of the following contracts sit within the MHA ringfence and as such we would not expect them to be included in the "data CMS CCPS" worksheet

Provider	Contract no in DHB budget	Amount \$	Purchase Unit code
Christchurch PHO Limited	345871	S9(2)(b)(ii)	COOC0055
Drug Injecting Services in Canterbury Trust	357884		COOC0047

**Note 4: Contracts in 'data CMS CCPS' worksheet but not in CDHB budget**

We identified 24 contracts in the CDHB budget that we were unable to match with a corresponding contract on the 'data CMS CCPS' worksheet. Refer Appendix 5 for details of these contracts.

We sought explanations from both Canterbury DHB and the Ministry along with confirmation as to whether the purchase units are within the MHA ringfence or not.

These explanations are presented in Appendix 5 for your consideration.

**Note 5: Amounts in budget with no agreement in place during 2019/20**

Canterbury DHB confirmed that they did not have contracts in place for two purchase unit lines (i.e. omitted from the 'data CMS CCPS' worksheet) that were included in the budget as follows:

Provider	Contract no in DHB budget	Amount \$	Purchase Unit code
Christchurch City Mission	TBC	S9(2)(b)(ii)	MHD77
Golden Age Rest Home Limited	355091		MHA24

**4.1.2 Review of Funder Arm contract sample****Testing performed**

We selected 25 contracts from the 'data CMS CCPS' worksheet provided by the Ministry for review.

The sample consisted of:

- the 15 highest value contracts with a total value on the Ministry's CMS/CCPS listing of \$33.6m (70.5% of total contract value)
- another 10 contracts randomly selected from the Ministry's listing with a total value of \$3.9m (8.2% of total contract value).

In total we tested 78.7% of the total value of contracts on the 'data CMS CCPS' worksheet'.

We obtained copies of contracts and/or variations covering the period 1 July 2019 to 30 June 2020 from Canterbury DHB for each of the selected samples. We checked the accuracy of information in the 'data CMS CCPS' worksheet by comparing that information to the provider specific terms and conditions in the signed agreements.

Refer Appendix 6 for details of the samples selected and results of our testing.

**Findings**

- 1 We found six of the 25 contracts tested had differences between the signed agreement and data held on CMS/CCPS of more than \$20k as follows:

	Provider	Contract	Amount per CMS/CCPS \$	Amount \$ per contract	Difference \$
1	Pathways Health Limited	354740	S9(2)(b)(ii)		

4	Pegasus Health (Charitable) Ltd	359894	S9(2)(b)(ii)
15	Pegasus Health (Charitable) Ltd	364375	
16	Christchurch Methodist Central Mission	358745	
21	NZCare Group Limited	357619	
22	Purapura Whetu Trust.	355682	

We sought explanations from the Ministry and Canterbury DHB for the variations between data held on CMS/CCPS and the contract in respect of these 6 contracts. Refer Appendix 6 for our assessment of those differences.

The remaining 19 contracts have differences with CMS/CCPS amounting to \$13k with 12 of them with differences of less than \$100 apiece.

- 2 The main area of concern arising from our sample testing is contract 354740 - Pathways Health Limited. Many of the purchase units in the contract are duplicated in CMS resulting in the contract value in CMS being overstated S9(2)(b)(ii)

We understand that this is due to the contract (variation 6) in place at the start of 2019/20 being varied (variation 7) part way through the year. The values loaded into CMS for variation 6 reflected a 22-month term finishing April 2021. Variation 7 was subsequently entered into CMS with a 12-month term finishing April 2021.

The S9(2)(b)(ii) difference is due to the CMS/CCPS amount including both variations 6 and 7 instead of ten months of variation 6 and two months of variation 7.

The Ministry has investigated this finding and advised that they have ascertained that:

- that the contract has been overpaid S9(2)(b)(ii); and
- the usual DHB process of terminating a previous variation before starting a new variation does not appear to have been followed in this case.

Refer Appendix 6 (sample 1) and Appendix 2.3 (column 'S') for further details.

- 3 The amount recorded in CMS for contract 359894: Pegasus Health (Charitable) Limited compared to the signed contract is understated S9(2)(b)(ii)

The difference relates to the Primary Mental Health Service General Practice Care - Methadone Programme for S9(2)(b)(ii) (using purchase unit code PHOMH001). The purchase unit appears in the contract but not in the 'data CMS CCPS' worksheet'.

Refer Appendix 6 (sample 4) and Appendix 2.4 (column 'S') for further details.

- 4 The amount recorded in CMS for contract 364375: Pegasus Health (Charitable) Limited compared to the signed contract is overstated S9(2)(b)(ii)

The difference is due to the 'data CMS CCPS' worksheet' including a programme costing S9(2)(b) (purchase unit code MHESO) that was not included in the base contract or variation in place during 2019/20.

Refer Appendix 6 (sample 15) for further details.

- 5 Our sample included contract 357619: NZ Care Group Limited for the Huntingtons Coordination Service using purchase unit code COOC0058. This code does not fall within the MHA Ringfence.

Refer Appendix 6 (sample 21) for further details.

- 6 When reviewing the purchase unit codes used for contracts selected as part of our sample, we identified instances where the unit of measure used in the contract was not consistent with those specified in the Nationwide Service Framework: Purchase Unit Data Dictionary (PUDD) 2019/20 Version 24.2.

Sam ple	Provider	Contract	Purchase unit	Unit of measure in contract	Unit of measure should be (as per data dictionary)
2	Comcare Charitable Trust	351383	MHA03	Client	Occupied bed
		351383	MHA21D	Programme	FTE
		351383	MHA21F	Programme	FTE
		351383	MHA22D	Programme	FTE
		351383	MHA26	FTE	Client
		351383	MHA26	Programme	Client
		351383	MHC36F	Programme	FTE
3	Emerge Aotearoa Limited	364499	MHA21S	Client	Service
4	Pegasus Health (Charitable) Ltd	359894	PHOMH001	FTE	Service
5	Pukeko Blue Limited	361697	MHA20D	Service	FTE
12	Pegasus Health (Charitable) Ltd	363703	PHOMH001	FTE	Service
13	Step Ahead Trust	333608	MHA21D	Programme	FTE
14	Royal NZ Plunket Trust	359651	MHM90C	Programme	FTE
15	Pegasus Health (Charitable) Ltd	364375	PHOMH001	FTE	Service
23	Emerge Aotearoa Limited	351091	MHA21D	Programme	FTE
24	Pukeko Blue Limited	359971	MHA24	Bed Day	FTE
24	Pukeko Blue Limited	359971	MHA24D	Service	FTE

## 4.2 Provider Arm

### 4.2.1 Reconciliation

We obtained the Provider Arm 2019/20 Operating Budget and Actuals from Canterbury DHB along with the detailed trial balance for the Mental Health Division (SMHS). This information is summarised below and compared to the total value of funding recorded in the Ministry's PVS for 2019/20.

		2019/20 Budget \$'000s	2019/20 Actual \$'000s
Revenue			
	Government and Crown Agency revenue	(5,723)	(7,267)
	Non-Government revenue	(423)	(917)
		6,146	8,185
Expenditure			
	Employee expenses	98,487	106,484
	Outsourced services	2,170	2,109
	Clinical supplies	1,402	1,396
	Non-clinical expenses	4,060	4,231
	Internal allocations	70	57
		106,189	114,277
SMHS Operational costs		100,043	106,093
Adjustments & ring-fence costs outside SMHS Operational			
	Revenue	0	51
	Personnel costs	7,628	570
	Clinical diagnostic costs	630	720
	Other direct operating expenses	12,234	12,790
	Overhead allocations	16,188	16,328
		36,680	30,459
Total net expenditure		136,723	136,552
Internal revenue as per Price Volume Schedule		(123,987)	(123,987)
Net cost exceeding DHB's Provider Arm ringfence		12,736	12,565

Further analysis of Provider Arm financials is provided in Appendix 7. The schedule shows budgeted and actual operational costs in the above table in further detail at the account classification level. In addition, the schedule shows amounts relating to side-contracts and deducts these from the relevant account classifications to arrive at the amount of spend that is within the MHA ringfence.

We noted that the total amount spent on Mental Health, including its share of allocated overheads (both budgeted and actual) for 2019/20 was greater than the value of services provided for on the PVS. CDHB advised that as there are no national prices attributed to Mental Health PUC codes, it attributed its own local prices to the services delivered. We were also advised that CDHB undertook a review in 2021 of the local prices and identified that some of the PUC code local prices were:

- less than the local prices being used by other DHBs;
- not sufficient to cover the costs of the related personnel (FTE based funding lines); or
- not sufficient to cover the costs of the services delivered (Bed and activity-based funding lines).

#### 4.2.2 Exclusion of specific items from Provider Arm Ringfence

We were requested to check whether any of the following were included within ringfenced spend:

- non-mental health services such as disability or other health services;
- delivery of problem gambling service; or
- the cost of any pharmaceuticals.

We reviewed financial information provided by Canterbury DHB on its provider arm including the detailed trial balance and mapping against purchase units as described below. Our findings assume that Canterbury DHB staff have correctly coded costs such as problem gambling and non-mental health conditions to the appropriate responsibility centre and account.

#### Non-mental health services

We confirmed that all purchase units in the trial balance start with 'MH' (Mental Health). We did not identify any instances where the account codes used by the Provider Arm for operational costs were linked to accounts for non-mental health services.

#### Problem gambling:

In the Purchase Unit Data Dictionary, costs relating to problem gambling should be coded to an account associated with a purchase unit code beginning with 'PG' (Problem Gambling) or 'PGCS' (Problem Gambling Community Services). Neither of these purchase unit codes appear in data table showing June 2020 actual/balances by responsibility centres, account group description, account class description and account code, or a sheet provided the DHB showing the allocation of purchase unit codes to responsibility centres.



We also searched the detailed trial balance using the Excel Find function to look for terms “problem” and “gamb” to see whether there was any reference to problem gambling. No reference to either term was found.

## Pharmaceuticals

The trial balance shows two ledger accounts relating to pharmaceuticals:

Account	Description	30 June 2020 YTD budget	30 June 2020 YTD actual
4604	Pharmaceuticals	680,408	708,876
4611	Pharmaceutical related supplies	720	3,479
		681,128	712,355

The DHB has advised that internal charges for medicines and diagnostic services relate specifically to MH&A service delivery to both inpatients and outpatients and therefore considered valid MH&A ring-fence costs. The DHB notes that the combined medicines and diagnostics expenditure is circa \$1.4M p.a. or 1% of total Provider MHA expenditure.

### 4.2.3 Provider arm – other information requested

We have also obtained the following information:

Instruction in CSO	Requirement	Details of information obtained from DHB
12c	Revenue received from other government agencies for services delivered by the DHB MHA Provider	Refer Note 1 below
12d	Details of how the revenue in 12c is accounted for, if not directly allocated to the DHB MHA Provider.	All income as advised by CDHB was allocated directly to the MHA Provider. Refer Note 1 below.
12e	Any contribution to savings from the MHA Provider Arm to DHB programmes to reduce deficits and how are these realised.	Refer Appendix 9. None of the proposed savings as detailed in the schedule were realised.
17a	Explanation or evidence as to how DHB MHA overheads are applied and whether these are consistent with other operating divisions within the organisation.	Refer Note 2 below.
17b	Confirmation of physical inpatient capacity associated with inpatient services identified in the price volume schedule by Purchase Unit Code.	Refer Note 3 below

**Note 1: Revenue from other government agencies**

For financial reporting completeness, revenue from other government agencies and associated costs are included on the DHB Provider tab of the quarterly ring-fence reporting to MOH. Similarly, where costs sit under the DHB's MHA Provider, but revenue sits outside of the DHB's MHA Provider, this revenue is also included in the quarterly ring-fence financial reporting.

The DHB notes that:

- these amounts represent a relatively small % of total reported MHA revenue and cost; and
- extracting the costs would be a subjective process so by including both revenue and costs this ensures reporting neutrality and ring-fence integrity.

Refer Appendix 8 for details of other revenue received.

**Note 2: Overhead Allocation Methodology**

The DHB allocates organisation-wide costs such as Executive Leadership, Human Resources and Finance to Mental Health on a pro-rata basis (based on % of operational spend directly attributable to Mental Health activities as a % of total costs across the organisation).

Organisation-wide costs are allocated based on actual DHB organisation-wide spend, on a quarterly basis in line with quarterly reporting to MOH.

The actual % allocated to MHA is based on the % determined when setting the budget. We were advised by the DHB that the % variation, if any, during the year was insignificant and immaterial therefore no adjustment was made to reflect the year end results.

	Total Direct Expenditure \$'000	% of total Operational Divisions
Mental Health - SMHS Division only	114,277	
<b>Add: Mental Health Ring-fence direct operating costs captured in other Divisions</b>		
Maintenance personnel (Hillmorton & TPMH)	570	
Clinical diagnostic (e.g. Radiology and Pathology)	720	
Food, transport, facilities, cleaning etc	12,790	
<b>Mental Health Ring-fence (Provider Arm)</b>	128,357	11.7%
All other operational divisions	971,900	88.3%
<b>Estimated Total Operational Divisions</b>	1,100,257	100%



Mental Health Ring-fence organisation-wide costs:

	\$'000
Total 'organisation-wide' costs	139,960
Mental Health Ring-fence % share	11.7%
<b>MH Ring-fence Organisation-wide Costs</b>	<b>16,328</b>

### Note 3: Patient capacity

The DHB advised that the number of beds available throughout the year (analysed by purchase unit) was as follows:

2019/20 Available beds aligning to PU codes are set out below.

PU Code	Description	Available Beds /Month (Note 1)	No. of Available Beds /Month Following 20/21 Review
MHA01	Acute 24 Hour Clinical Intervention (inpatient)	52	48
MHA02	Intensive Care	12	16
MHA07	Subacute Extended Care - Inpatient beds	39	53
MHD77	Managed withdrawal – inpatient service	6	6
MHE27	Intensive treatment and consultative service	9	8
MHF81	Forensic Mental Health – Extended Secure Service	9	9
MHF82	Forensic Mental Health Medium Secure Service	15	15
MHF83	Forensic Mental Health Service Minimum – Secure Service	13	13
MHI38	Infant, child, adolescent & youth inpatient beds	16	16
MHM89	Perinatal Mental Health Inpatient Service	6	5
		<b>177</b>	<b>189</b>

Note 1: A detailed beds review was undertaken by Canterbury DHB in 20/21 and anomalies were addressed and updated to inform 20/21 & outyears planning & funding decisions.

We were also provided with details of actual monthly inpatient bed nights by purchase unit (as per the DHB PVS (MH06) performance monitoring). We confirmed the following number of bed nights to a schedule of Inpatient Bed Nights per Month provided by the DHB.

PU Code	2019/20 Price \$	Contracted 2019/20 Volume	2019/20 Contracted Total \$	Actual bed days used	Cost of actual bed days \$	Variance - No. of beds	Variance - cost of beds \$
MHA01	S9(2)(b)(ii)	18,980	S9(2)(b)(ii)	19,083	S9(2)(b)(ii)	103	S9(2)(b)(ii)
MHA02		4,380		279		(4,101)	
MHA07		14,235		14,860		625	
MHD77		2,190		1,606		(584)	
MHE27		3,285		2,080		(1,205)	
MHF81		3,285		3,054		(231)	
MHF82		5,475		5,223		(252)	
MHF83		4,745		3,181		(1,564)	
MHI38		5,840		2,844		(2,996)	
MHM89		2,190		1,596		(594)	
		64,605		53,806		(10,799)	

Refer Appendix 10 for occupancy rates for each of the above purchase units.

CDHB has provided the following commentary regarding significant variances:

#### MHA01 and MHA02

MHA01 and MHA02 combined cover all beds in the Adult Acute Inpatient Units (Te Awakura). There are 4 individual units that total 64 beds all up of 23,360 bed days. These beds are split across two PU Codes. The MHA02 beds are in the high care area of the Unit and require additional resourcing when filled.

When shift staff enter the data it is not being entered in line with the PU Code. Therefore, when volumes are reported data for actuals is not accurately split between the two PUC codes.

Actual bed days restated based on % occupancy across both PU Codes are summarised below. Based on this, there is an increase to cost of actual bed days of \$1.7 million:

PU Code	2019/20 Price \$	Contracted 2019/20 Volume	2019/20 Contracted Total \$	Actual bed days used	Cost of actual bed days \$	Variance - No. of beds	Variance - cost of beds \$
MHA01	S9(2)(b)(ii)	18,980	S9(2)(b)	19,083	S9(2)(b)	103	S9(2)(b)(ii)
MHA02		4,380	S9(2)	279	S9(2)	(4,101)	
		23360	S9(2)(b)	19362	S9(2)(b)	(3,998)	
		% of total bed days		82.9%			
Restated Actual Bed Days using % of total bed days allocation							
MHA01	S9(2)(b)(ii)	18,980	S9(2)(b)(ii)	15,732	S9(2)(b)(ii)	(3,248)	S9(2)(b)(ii)
MHA02		4,380		3,630		(750)	
		23360		19362		(3,998)	

### MHE27, MHI38 and MHM89

MHE27: Intensive Treatment and Consultive Service (C Ward - Eating Disorder - 63% occupancy), MHI38: Infant, child, adolescent & youth inpatient beds (CAF Inpatient - 48% occupancy) and MHM89: Mothers & Babies (C Ward - 73% occupancy) – are all regional services for which CDHB is contracted through inter-district flows to ensure that beds are available for use of all South Island DHBs.

### MH83

MH83: Forensic Mental Health Service Minimum - Secure Service (Te Whare Mauri Ora) is a minimum secure forensic unit that is the last unit in the pathway through the forensic inpatient service and supports the patients transition into the community/NGO.

## 5 Waikato DHB

### 5.1 Funder Arm

#### 5.1.1 Reconciliation of 'data CMS CCPS' worksheet to 'MH template – funder'

	Plan	Actual	Variance
	Amount \$	Amount \$	Amount \$
<b>2019/20 Mental Health Annual Plan</b>			
Secondary specialist MHA services (Section A)	147,081	152,361	5,280
Primary MHA services (Section B)	2,316	2,797	481
DHB funded primary health initiatives (Section C)	1,306	709	(597)
	150,703	155,867	5,164
Less Provider Arm (as per Price Volume Schedule)	(90,146)	(93,314)	(3,168)
Funder Arm spend per Ministry template	60,557	62,553	1,996
Contract value for 2019/20 through CMS / CCPS	68,024	68,024	0
Variance	(7,467)	(5,471)	898

We obtained the detailed budgets prepared by Waikato DHB that support the amounts reported to the Ministry for inclusion in the 'MH template – funder' to determine the reasons for the variance above.

This variance is due to:

	Amount \$	
Changes to budget made by WDHB after District Annual Plan (DAP) submitted	(2,835)	Note 1
Difference between WDHB budget and actual costs incurred	839	Note 2
Difference between WDHB actual and 'data CMS CCPS' worksheet	(286)	Note 3
Incorrect contract values in CMS for contracts terminated early	(6,261)	Note 4
Purchase units in CMS not included in WDHB actual	(78)	Note 5
Purchase units incorrectly omitted from the 'data CMS CCPS' worksheet	280	Note 6
Amounts accrued and later reversed by WDHB not in 'data CMS CCPS'	254	Note 7
Local purchases not on 'data CMS CCPS' worksheet	434	Note 8
Purchase units excluded from ringfence by MoH but included by WDHB	186	Note 9
	(7,467)	

**Note 1: Changes to budget made by WDHB after DAP submitted**

The 2019/20 Mental Health Annual Plan reflects the budgets submitted by Waikato DHB in the MHA DAP. Subsequent to this budgets were amended by WDHB as follows:

MH template - Funder		MoH planned /DAP \$	DHB Budget	Difference \$
Funder Arm				
Section A	Secondary specialist mental health and addiction services	56,935	59,677	(2,742)
Section B	Ministry devolved primary mental health expenditure	2,316	2,893	(577)
Section C	DHB Funded Primary Health Initiatives	1,306	822	484
Total Funder Arm		424,179	60,557	63,392
Provider Arm		90,146	90,146	(0)
Total MHA Budget 2019/20		150,703	153,538	(2,835)

**Note 2: Differences between WDHB budget and actual**

Waikato DHB provided us with a schedule showing both the 2019/20 budget and 2019/20 actual for each Funder Arm purchase unit within the Funder Arm. We were therefore able to confirm to what extent variances between the 'data CMS CCPS' worksheet and DHB's budget were due to differences between:

- DHB's actuals and budget for each purchase unit; and
- DHBs' actuals and what was extracted from the CMS/CCPS system.

We did not investigate the reasons for any of the variances between actual and budgets having noted that there were a variety of budget lines that hadn't been allocated to specific purchase units in the budget but were reflected in the 2019/20 actuals (e.g. budgets for pay equity and a "Planning and Funding reserve").

We also noted that variations between budgeted and actual spend are a normal part of business and in this instance represent 1.3% of total budgeted spend for Funder Arm in 2019/20.

**Note 3: Differences between WDHB actual and 'data CMS CCPS' worksheet**

We identified seven contracts where there were significant differences between the actuals reported by the DHB and the Ministry's data CMS CCPS worksheet.

These are analysed at purchase unit level in Appendix 11. We provided details of these contracts to WDHB for comment and follow-up. Their responses are included in Appendix 11 (refer column 'R').

Contracts with significant differences between actual and CMS/CCPS data as per Appendix 11	262,680
Smaller variances on other contracts	23,615
Total differences between actual spend and CMS/CCPS data	286,295

**Note 4: Incorrect values in CMS for contracts terminated early**

We identified the following contracts as showing incorrect amounts in CMS for those purchase units initially scheduled to be paid to the provider for all of 2019/20 but were instead terminated from 30 September 2019:

Contract number	Provider	CMS overstated
350294	Nga Ringa Awhina O Hauora Trust Board	S9(2)(b)(ii)
350295	Nga Ringa Awhina O Hauora Trust Board	
355447	Hauora Waikato Maori Mental Health Services	
355450	Hauora Waikato Maori Mental Health Services	

These contracts were effective for the first three months of 2019/20 before being replaced by new contracts consolidating the previous purchase units into a single contract for each provider as follows:

Provider	New contract from 1 October 2019	Replacing original contracts
Nga Ringa Awhina O Hauora Trust Board	364130	350294 & 350295
Hauora Waikato Maori Mental Health Services	364112	355447 & 355450

The amounts shown in the DHB's 2019/20 actuals for the original contracts correctly reflect three months spend whereas the amounts in CMS reflect full years spend even though they were terminated early.

The spend for the two new contracts effective 1 October 2019 is correctly shown in both CMS and WDHB's actuals as being for nine months.

We noted that some purchase units in the final variations for the original contracts showed the end date as being 30 September 2019. In those instances, CMS was correctly updated to reflect a three-month term in 2019 and were consistent with the amounts included in the DHBs 2019/20 actuals.

Details of the purchase units within each of the original contracts for which CMS was not adjusted to reflect their termination as of 30 September 2020 are provided in Appendix 12.

**Note 5: Purchase units in 'data CMS CCPS' worksheet not included in WDHB actual**

We identified four contracts where a purchase unit was included in the Ministry's data CMS CCPS worksheet that was not reflected in the DHB's actuals.

These are detailed in Appendix 13. We provided details of these contracts to WDHB for comment and follow-up. Their responses are included in Appendix 13 (refer column 'R').

**Note 6: Purchase units incorrectly omitted from the 'data CMS CCPS' worksheet**

We identified a contract where WDHB has paid \$280k to providers that is not included in the Ministry's data CMS CCPS worksheet.

The associated purchase units are listed in Appendix 14. We provided details of these contracts to the Ministry and WDHB for comment and follow-up. Their responses are included in Appendix 14 (refer column 'R').

**Note 7: Amounts not in the 'data CMS CCPS' worksheet that were accrued by WDHB and later reversed**

We identified three items included in the DHB's actual spend for 2019/20 that were omitted from the Ministry's 'data CMS CCPS' worksheet. We were advised by WDHB that accruals had been made in 2019/20 for which no matching expense was subsequently incurred, resulting in their reversal in 2020/21.

Information about these accruals is detailed in Appendix 15; (refer Column 'R' for WDHB's comments).

**Note 8: Local purchases not on the 'data CMS CCPS' worksheet**

The 2019/20 actual spend as reported by WDHB includes "local purchases" that were not via CMS or CCPS and as such do not appear on the 'data CMS CCPS' worksheet.

Information about local purchases not in CMS/CCPS is detailed in Appendix 16; (refer Column 'R' for WDHB's comments).



**Note 9: Purchase units excluded from the ring fence by MoH but included by WDHB**

There are three contracts with purchase units (MHFF0001) that the Ministry considers as falling outside the MHA ringfence and as such was omitted from the 'data CMS CCPS worksheet'. In contrast the DHB has treats the purchase units as falling within the MHA ringfence and included them in its 2019/20 actual spend.

Refer Appendix 17 for details.

**5.1.2 Review of Funder Arm contract sample****Testing performed**

We selected 25 contracts from the 'data CMS CCPS' worksheet provided by the Ministry for review.

The sample consisted of:

- the 15 highest value contracts with a total value on the Ministry's CMS/CCPS listing of \$44.4m (65.3% of total contract value)
- another 10 contracts randomly selected from the Ministry's listing with a total value of \$5.5m (8.0% of total contract value).

In total we tested 73.3% of the total value of contracts on the 'data CMS CCPS' worksheet'.

We obtained copies of contracts and/or variations covering the period 1 July 2019 to 30 June 2020 from Waikato DHB for each of the selected samples. We checked the accuracy of information in the 'data CMS CCPS' worksheet by comparing that information to the provider specific terms and conditions in the signed agreements.

Refer Appendix 18 for details of the samples selected and results of our testing.

**Findings**

- 1 When reviewing the purchase unit codes used for contracts selected as part of our sample, we identified instances where the unit of measure used in the contract was not consistent with those specified in the Nationwide Service Framework: Purchase Unit Data Dictionary (PUDD) 2019/20 Version 24.2.

For example:

Sample	Provider	Contract	Purchase unit	Unit of measure in contract	Unit of measure should be (as per data dictionary)
1	Mental Health Solutions Limited	353330	PHOMH001	FTE	Service



2	Nga Ringa Awhina O Hauora Trust Board	364130	MHA03	Client	Occupied bed day
2	Nga Ringa Awhina O Hauora Trust Board	364130	MHF83	Bed day	FTE
2	Nga Ringa Awhina O Hauora Trust Board	364130	MHQU	Service	Programme
3	Hauora Waikato Maori Mental Health Services	355450	MHF86	Client	Occupied bed day
4	Hauora Waikato Maori Mental Health Services	364122	MHI40	Client	Occupied bed day
6	Hauora Waikato Maori Mental Health Services	355447	MHI40	Client	Occupied bed day
7	Ballymena Properties Limited	353020	MHWF	Service	Programme
10	Te Awhi Whanau Charitable Trust	364172	MHSD	Programme	Project
11	Midlands Regional Health Network Charitable Trust	336143	PHOMH001	Full time equivalent	Service
11	Midlands Regional Health Network Charitable Trust	336143	PHOMH001	Client	Service
17	Raukawa Charitable Trust	335393	MHF86	Bed day	Programme

- 2 We identified significant differences between amounts paid via CCPS (as per the 'data CMS CCPS' worksheet') and expected payments based on the unit rates in the contract and volumes as advised by WDHb for the following purchase units.

Sample	Provider	Contract	Purchase unit(s)	Difference between CCPS and expected payment
2	Nga Ringa Awhina O Hauora Trust Board	364130	MHA25	S9(2)(b)(ii)
7	Ballymena Properties Limited	353020	MHA24, MHA25	
12	Emerge Aotearoa Limited	353469	MHA24, MHA25	
14	Ember Services Limited	363307	MHA24, MHF86	
15	Te Runanga O Kirikiriroa Charitable Trust	364299	MHA24, MHA25	
19	Emerge Aotearoa Limited	363307	MHA24	
21	Odyssey House Trust - Mt Eden	334057	MHD76	

Further details and explanations are provided in Appendix 18; refer columns 'AB' to 'AI'.

- 3 We found two contracts included purchase units paid via CCPS that didn't appear on the 'data CMS CCPS' worksheet as follows.

Sample	Provider	Contract	Purchase unit
14	Ember Services Limited	363307	MHF86
18	Emerge Aotearoa Limited	353469	MHF86

Both of these contracts have two lines each relating to the MHF86 purchase unit code. The lines relating to the portion of MHF86 paid through CCPS doesn't appear on the 'data CMS CCPS' worksheet whereas the lines paid through CMS appear on the MoH's listing.

## 5.2 Provider Arm

### 5.2.1 Reconciliation

We obtained the Provider Arm 2019/20 Operating Budget and Actuals from Waikato DHB along with. This information is summarised below and compared to the total value of funding recorded in the Ministry's PVS for 2019/20

	2019/20 Budget \$'000s	2019/20 Actual \$'000s
Revenue		
Government and Crown Agency revenue	(2,416)	(2,497)
Non-Government revenue	(986)	(760)
	(3,402)	(3,257)
Expenditure		
Employee expenses	81,148	77,380
Outsourced services	2,397	3,403
Other direct operating expenses	6,919	7,494
Overheads and other allocations	25,068	23,538
	115,532	111,815
SMHS Operational costs	112,130	108,558
Internal revenue (DHB Funder to DHB Provider)	(90,228)	(93,314)
Net cost exceeding DHB's Provider Arm ringfence	21,902	15,244

Further analysis of Provider Arm financials is provided in Appendix 19. The schedule shows budgeted and actual operational costs in the above table in further detail at the account classification level. In addition, the schedule shows amounts relating to side-contracts and deducts these from the relevant account classifications to arrive at the amount of spend that is within the MHA ringfence.

We noted that the total amount spent on Mental Health, including its share of allocated overheads (both budgeted and actual) for 2019/20 was greater than the value of services provided for on the PVS.

### 5.2.2 Exclusion of specific items from Provider Arm Ringfence

We were requested to check whether any of the following items were included within the ringfenced spend:

- non-mental health services such as disability or other health services;
- delivery of problem gambling service; or
- the cost of any pharmaceuticals.

We reviewed financial information provided by Waikato DHB for its Mental Health services including the transaction details for mental health responsibility centres. Our findings assume that Waikato DHB staff have correctly coded costs such as problem gambling and non-mental health conditions to the appropriate responsibility centre and account.

#### Non-mental health services

We were advised by the DHB that there are no instances where non-mental health costs are charged to accounts within the MHA Ringfence. We reviewed an extract from the trial balance analysing the general ledger by account classification and responsibility centre (View by Group Tree worksheet) and did not note any instances of accounts that were obviously not related to mental health and addictions services.

#### Problem gambling:

We were advised by the DHB that costs relating to problem gambling are not charged to accounts within the MHA Ringfence.

We searched transaction details using the Excel Find function to look for terms “problem” and “gamb” to see whether there was any reference to problem gambling. No reference to either term was found.

#### Pharmaceuticals

The trial balance shows two ledger accounts relating to pharmaceuticals:

Account	Description	30 June 2020 YTD budget	30 June 2020 YTD actual
4604	Pharmaceuticals	17,504	23,553
4611	Pharmaceutical related supplies	0	1,627
		17,504	25,180

We were advised by WDHB that they did not charge the cost of pharmaceuticals to codes within the MHA ringfence. The amounts actually coded to pharmaceuticals within the ringfence as per above are relatively insignificant.

### 5.2.3 Provider arm – other information requested

We have also obtained the following information:

Instruction in CSO	Requirement	Details of information obtained from DHB
12c	Revenue received from other government agencies for services delivered by the DHB MHA Provider	Refer Appendix 20
12d	Details of how the revenue in 12c is accounted for, if not directly allocated to the DHB MHA Provider.	All income as advised by WDHB was allocated directly to the MHA Provider. Refer Appendices 19 and 20
12e	Any contribution to savings from the MHA Provider Arm to DHB programmes to reduce deficits and how are these realised.	Refer Appendix 21 for details of the DHB's savings target allocated to Mental Health.
17a	Explanation or evidence as to how DHB MHA overheads are applied and whether these are consistent with other operating divisions within the organisation.	Refer Note 1 below.
17b	Confirmation of physical inpatient capacity associated with inpatient services identified in the price volume schedule by Purchase Unit Code.	Refer Note 2 below

#### Note 1: Overhead Allocation Methodology

Organisation-wide costs such as Information Services, Corporate Support, Property, Human Resources and Finance are allocated to MHA using separate % charged for each cost e.g. FTE statistics, square metres occupied, number of patients, nursing FTE.

Appendix 22 provides details of what costs are allocated as overheads, the allocation method, % charged to MHA and amount allocated for 2019/20.

#### Note 2: Patient capacity

WDHB provided with the following information regarding Provider Arm bed capacity:

- All beds were available for use in 2019/20. For adults that was 60 (with 13 of those being intensive care beds). There were only 53 beds until October 2019, but due to continual over occupancy an additional 7 beds were opened, but not funded on the PVS until 2020/2021 year. These beds are all located in the Henry Rongomau Bennett Centre.

- There are 15 older adult beds located in the Older Persons and Rehabilitation building.
- There are also 50 beds in the Puawai Forensic service also located in HRBC. These are a mixture of adult high and complex needs beds (12), forensic long term secure, medium secure, minimum secure and intellectual disability secure.

MHA beds across WDHB are:

Ward	Bed numbers
36	12
35	21
34	20
41	7
Puna Maatai	12
Puna Awhi-rua	12
Puna Poipoi	11
Puna Taunaki	10
Puna Whiti	5
OPR1	15
Total beds	125

The DHB has provided details of actual inpatient bed nights by purchase unit for 2019/20 that is summarised below

PU Code	2019/20 Price \$	Contracted 2019/20 Volume	2019/20 Contracted S9(2)(b)(ii)	Actual bed days used	Cost of actual bed days \$	Variance - No. of beds	Variance - cost of beds \$
MHA01	S9(2)(b)(ii)	14,600		15,634	S9(2)(b)(ii)	(1,034)	S9(2)(b)(ii)
MHA02		4,745		4,332		413	
MHA03		2,288		1,845		443	
MHA07		1,460		1,905		(445)	
MHA19		399		413		(14)	
MHD77		730		412		318	
MHF81		2,190		2,039		151	
MHF82		9,311		10,712		(1,401)	
MHF83		3,466		3,444		22	
MHI40		810		441		369	
MHO98		5,475		4,915		560	
		45,474		46,092		(618)	

## Appendix 1: Scope and expectations



Our engagement was for Agreed Upon Procedures. We therefore performed the procedures detailed in the Consultancy Services Agreement between the Ministry of Health and Audit New Zealand dated 19 November 2021.

Our findings are the factual results of the agreed upon procedures performed. The work performed is not an assurance engagement and accordingly have haven't expressed an opinion or given assurance over the information reviewed.

We performed our work in accordance with the requirements of the International Standard on Related Services (New Zealand) 4400 Agreed Upon Procedures Engagements as issued by the External Reporting Board on 4 February 2021.

Audit New Zealand is a business unit of the Office of the Auditor-General. We have performed our services in accordance with Section 17 of the Public Audit Act 2001. It complies with the Auditor-General's Standard AG-5 (Performance Audits, Other Auditing Services and other work carried out by or on behalf of the Auditor-General).

### What our work did not include

Our work did not include:

- an assessment as to whether the sample size nominated by the Ministry was sufficient to assess the application of MHA ringfenced funds
- performing further testing of the MHA ringfence beyond the procedures specified by the ministry
- providing recommendations about issues found and assurance over the result of the procurement process (this is the role of the evaluation team and WDC's approving authority).

### Our expectations

This report is based on the expectation that the Ministry and DHBs:

- provided all information that we requested;
- made available all information that was in its possession and relevant to our engagement; and
- advised us of any circumstances that may have been material and significant in relation to our work.



## Appendices

Canterbury District Health Board – Funder Arm	
Appendix 2	Contracts in both 'MH template - funder' and 'data CMS CCPS' worksheet (using the same contract number)
Appendix 3	Contracts in both 'MH template - funder' and 'data CMS CCPS' worksheet (using different contract numbers)
Appendix 4	Contracts in DHB budget but missing from 'data CMS CCPS' worksheet - within ring fence
Appendix 5	Contracts in 'data CMS CCPS' worksheet but not in CDHB budget
Appendix 6	Results of sample testing
Canterbury District Health Board – Provider Arm	
Appendix 7	Analysis of Operational Revenue and Expenditure by account classification
Appendix 8	SMHS Operational Budget - 19/20 Revenue
Appendix 9	SMHS 19/20 Allocated Savings
Appendix 10	Bed nights for Provider Arm
Waikato District Health Board – Funder Arm	
Appendix 11	Differences between WDHB actual and 'data CMS CCPS' worksheet
Appendix 12	Incorrect values in CMS for contracts terminated early
Appendix 13	Purchase units in 'data CMS CCPS' worksheet not included in WDHB actual
Appendix 14	Purchase units incorrectly omitted from the 'data CMS CCPS' worksheet
Appendix 15	Amounts not in the 'data CMS CCPS' worksheet accrued by WDHB and later reversed
Appendix 16	Local purchases not on the 'data CMS CCPS' worksheet
Appendix 17	Purchase units excluded from the ring fence by MoH but included by WDHB
Appendix 18	Waikato DHB Funder Arm- results of sample testing
Waikato District Health Board - Provider Arm	
Appendix 19	Analysis of Operational Revenue and Expenditure by account classification
Appendix 20	Analysis of Operational Revenue
Appendix 21	Allocated savings (planned vs actuals)
Appendix 22	Corporate Overhead Allocation to Mental Health



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Contract details as per MoH listing of CMS/CCPS contracts

	Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure	CDHB budget 2019/20	Difference
2.1	359833	Christchurch PHO Limited 596679	596679	359833-03	Primary Mental Health Services 359833-03	01/03/18	28/02/23	PHOMH001	S9(2)(b)(ii)			Service	S9(2)(b)(ii)	
2.2	354699	Odyssey House Trust - Christchurch 226424	226424	354699-07	Regional Alcohol and Drug Services 354699-07	01/11/15	31/10/22	MHD74D				Full Time Equivalent		
	354699	Odyssey House Trust - Christchurch 226424	226424	354699-07	Regional Alcohol and Drug Services 354699-07	01/11/15	31/10/22	MHD76				Bed Day		
	354699	Odyssey House Trust - Christchurch 226424	226424	354699-07	Regional Alcohol and Drug Services 354699-07	01/11/15	31/10/22	MHD148C				Full Time Equivalent		
	354699	Odyssey House Trust - Christchurch 226424	226424	354699-07	Regional Alcohol and Drug Services 354699-07	01/11/15	31/10/22	MHD148D				Full Time Equivalent		
	354699	Odyssey House Trust - Christchurch 226424	226424	354699-07	Regional Alcohol and Drug Services 354699-07	01/11/15	31/10/22	MHD149				Bed Day		
2.3	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA03				Bed Day		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA03D				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA17				Bed Day		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA20D				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA20F				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA24C				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA24D				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA25C				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHA25D				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHF80C				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHF80D				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHF86C				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHF86D				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHF86F				Full Time Equivalent		
	354740	Pathways Health Limited 645314	645314	354740-08	Mental Health Community Services 354740-08	01/10/15	30/04/21	MHFF				Programme		
2.4	359894	Pegasus Health (Charitable) Limited 226931	226931	359894-02	Primary Mental Health Services 359894-02	01/03/18	28/02/23	PHOMH001				Service		

2.5	Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
	349840	Te Kakakura Trust 236347	236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHA25	S9(2)(b)(ii)			Bed Day
	349840	Te Kakakura Trust 236347	236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHK59C				Full Time Equivalent
	349840	Te Kakakura Trust 236347	236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHK60D				Full Time Equivalent
	349840	Te Kakakura Trust 236347	236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHK61E				Full Time Equivalent
2.6	Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code				Unit of Measure
	346007	The Salvation Army New Zealand Trust 4267	426733	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD74C				Full Time Equivalent
	346007	The Salvation Army New Zealand Trust 4267	426733	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD74D				Full Time Equivalent
	346007	The Salvation Army New Zealand Trust 4267	426733	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD75D				Full Time Equivalent
	346007	The Salvation Army New Zealand Trust 4267	426733	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD76				Bed Day

[illegible]

PHMH001

S9(2)  
S9(2)

funded by MoH side contract

PH

<b>Legal Entity Name</b>	Christchurch PHO Limited
<b>Legal Entity Number</b>	590679
<b>Contract Number</b>	359633 / 01
<b>Variation Commencement Date</b>	01 March 2019
<b>Variation End Date</b>	28 February 2021

<b>Legal Entity Name</b>	Christchurch PHO Limited
<b>Legal Entity Number</b>	590679
<b>Contract Number</b>	359633 / 01
<b>Variation Commencement Date</b>	01 March 2019
<b>Variation End Date</b>	28 February 2021

Purchase Unit (PU ID)	Volume	Unit Price excl. GST (per PU)	Total Price excl. GST	GST Rate (%)	Payment Type
PHOM-H001 Senior Clinical	S9(2)(b)(ii)				
PHOM-H001 Primary Mental Health Programme*					
PHOM-H001 Additional Top Up Funding					
PHOM-H001 Intensive General Practice Liaison (01 March 2019 - 30 June 2019)					
PHOM-H001 Free Consults – Equally Well and Youth (01 March 2019 - 30 June 2019)					
Total price for the Service Schedule					

Purchase Unit (PU ID)	Volume	Unit Price excl. GST (per PU)	Total Price excl. GST	GST Rate (%)	Payment Type
PHOM-H001 Senior Clinical	S9(2)(b)(ii)				
PHOM-H001 Primary Mental Health Programme*					
PHOM-H001 Additional Top Up Funding					
PHOM-H001 Intensive General Practice Liaison (01 March 2019 - 30 June 2019)					
PHOM-H001 Free Consults – Equally Well and Youth (01 March 2019 - 30 June 2019)					
Total price for the Service Schedule					

	Volume	Price	Annual Total	No. of Months	Contract Total	2019/20 Contract Total
PHMH001	S9(2)(b)(ii)					
PHMH001						
PHMH001						
PHMH001						
PHMH001						

<b>Legal Entity Name</b>	Christchurch PHO Limited
<b>Legal Entity Number</b>	566679
<b>Contract Number</b>	359833 / 02
<b>Variation Commencement Date</b>	01 December 2019
<b>Variation End Date</b>	31 December 2019

<b>Legal Entity Name</b>	Christchurch PHO Limited
<b>Legal Entity Number</b>	566679
<b>Contract Number</b>	359833 / 02
<b>Variation Commencement Date</b>	01 December 2019
<b>Variation End Date</b>	31 December 2019

Purchase Unit (PU ID)	S9(2)(b)(ii)
PHOMH001 Additional Support for 16th Meroh Attack	
Total price for the Service Schedule	

Purchase Unit (PU ID)	S9(2)(b)(ii)
PHOMH001 Additional Support for 16th Meroh Attack	
Total price for the Service Schedule	

	Volume	Price	Annual Total	No. of Months	Contract Total	2019/20 Contract Total	Comment	PU	PU Description	2019/20 Budget	Variance
PHMH001	S9(2)(b)(ii)							PHOMH001	Senior Clinical Primary Mental Health Programme	S9(2)(b)(ii)	
PHMH001								PHOMH001	Additional Top Up Funding Intensive General Practice Liaison		
PHMH001						funded by MoH side contract		PHOMH001	Free Consults - Equally Well and Youth		
PHMH001						funded by MoH side contract		PHOMH001			
PHMH001								PHOMH001	Additional Support for 15th March Attack	0	

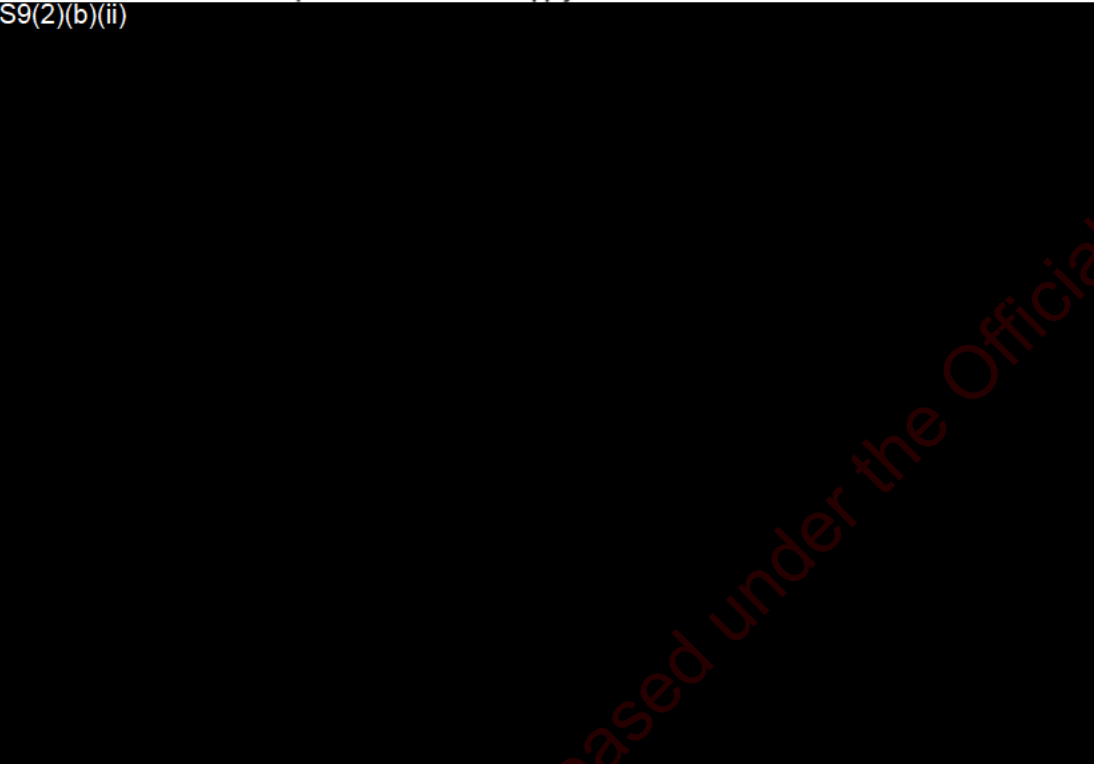
## Appendix 2.4

B1 It is agreed that the following details apply to this Variation

Legal Entity Name	Pegasus Health (Charitable) Limited
Legal Entity Number	226931
Contract Number	359894 / 01
Variation Commencement Date	01 March 2019
Variation End Date	28 February 2021

B2 Details of all purchase units which apply to this Variation

S9(2)(b)(ii)



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DHB Funder	Payment Bat	Source System	Vendor Num	Vendor Name	HPAC Invoice Provider	Invoice Date	Due Date	Invoice Description
CTY	DHB232695	CMS	226931	PEGASUS HEALTH	IN002007042	IN002007042	30-Jun-19	22-Jul-19 Contract Number 359894: Pay Due Date 22-JUL-2019
CTY	DHB232727	CMS	226931	PEGASUS HEALTH	IN002007117	IN002007117	31-Jul-19	20-Aug-19 Contract Number 359894: Pay Due Date 20-AUG-2019
CTY	DHB232774	CMS	226931	PEGASUS HEALTH	IN002007174	IN002007174	30-Aug-19	20-Sep-19 Contract Number 359894: Pay Due Date 20-SEP-2019
CTY	DHB232803	CMS	226931	PEGASUS HEALTH	IN002007228	IN002007228	30-Sep-19	21-Oct-19 Contract Number 359894: Pay Due Date 21-OCT-2019
CTY	DHB232829	CMS	226931	PEGASUS HEALTH	IN002007278	IN002007278	31-Oct-19	20-Nov-19 Contract Number 359894: Pay Due Date 20-NOV-2019
CTY	DHB232874	CMS	226931	PEGASUS HEALTH	IN002007325	IN002007325	30/11/2019	20/12/2019 Contract Number 359894: Pay Due Date 20-DEC-2019
CTY	DHB232903	CMS	226931	PEGASUS HEALTH	IN002007399	IN002007399	31-Dec-19	20-Jan-20 Contract Number 359894: Pay Due Date 20-JAN-2020
CTY	DHB232938	CMS	226931	PEGASUS HEALTH	IN002007428	IN002007428	31-Jan-20	20-Feb-20 Contract Number 359894: Pay Due Date 20-FEB-2020
CTY DHB	DHB200320-2	CMS	226931	PEGASUS HEALTH	INV05007420	226931	29/02/2020	20/03/2020
CTY DHB	DHB200420	CMS	226931	PEGASUS HEALTH	INV05007425	226931	31/03/2020	20/04/2020
CTY DHB	DHB200520	CMS	226931	PEGASUS HEALTH	INV05007432	226931	30/04/2020	20/05/2020
CTY DHB	DHB220620	CMS	226931	PEGASUS HEALTH	INV05007438	226931	31/05/2020	22/06/2020

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		Volume	Price	Annual Total	No. of Months	Contract Total	2019/20 Contract Total
PHMH001	Senior Clinical	1.5	S9(2)(b)(ii)				
PHMH001	Primary Mental Health Programme						
PHMH001	Primary Mental Health Service Culturally and Linguistically Diverse Counselling						
PHMH001	Primary Mental Health Service - Methadone Programme						
PHMH001	Primary Mental Health Service General Practic Care - Senior Medical Officer						
PHMH001	Intensice General Practice Liaison	5					
PHMH001	Free Consults - Equally Well & Youth	6328					

Contract Num	Ver	Contract Descri	PerOrg ID	PU	PU Description	Period Start	Period End	Payment Date	GL Date	Inv Line \$(exc GST Amount	Total
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/06/2019	30/06/2019	22-Jul-19	1-Jul-19	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/07/2019	31/07/2019	20-Aug-19	1-Aug-19	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/08/2019	31/08/2019	20-Sep-19	1-Sep-19	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/09/2019	30/09/2019	21-Oct-19	1-Oct-19	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/10/2019	31/10/2019	20-Nov-19	1-Nov-19	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/11/2019	30/11/2019	20/12/2019	1/12/2019	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/12/2019	31/12/2019	20-Jan-20	1-Jan-20	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	Methadone Programme	1/01/2020	31/01/2020	20-Feb-20	1-Feb-20	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	PHCS MH initiatives and innova	1/02/2020	29/02/2020	20/03/2020	12/03/2020	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	PHCS MH initiatives and innova	1-Mar-20	31-Mar-20	20-Apr-20	15-Apr-20	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	PHCS MH initiatives and innova	1-Apr-20	30-Apr-20	20-May-20	11-May-20	4,841.92	5,568.21
359894	1	Primary Mental	226931	PHOMH001	PHCS MH initiatives and innova	1-May-20	31-May-20	22-Jun-20	8-Jun-20	4,841.92	5,568.21

53,261.12 actual payments 19/20

4,841.92 accrual for Jun-20

**58,103.04 total reported for 19/20**

Released under the Official Information Act 1982



Appendix 2.5

1/07/2019 31/10/2020 489 days

B1 It is agreed that the following details apply to this Variation

Legal Entity Name	Te Kakakura Trust
Legal Entity Number	238347
Contract Number	349840 / 04
Variation Commencement Date	01 July 2019
Variation End Date	31 October 2020

B2 Details of all purchase units which apply to this Variation

Purchase Unit (PU ID)	S9(2)(b)(ii)
MHK60D Kaupapa Maori whanau ora workers	
MHK59C Community Based (Clinical)	
MHA25 Residential Care - Maori	
MHK61E Kaupapa Maori Maumautua	
MHA25 Residential Care - General	
Total price for the Service Schedule	

MHK60D Kaupapa Maori whanau ora workers

MHK59C Community Based (Clinical)

MHA25 Residential Care - Maori

MHK61E Kaupapa Maori Maumautua

MHA25 Residential Care - General

Volume	Price	Annual Total	No. of Months	Contract Total	2019/20 Contract Total	PU	PU Description	2019/20 Budget	Variance
S9(2)(b)(ii)						MHK60D	Kaupapa Maori Whanau Ora Worker Service (CSW)	S9(2)(b)(ii)	
						MHK59C	Kaupapa Maori Adult Community Based (Clinical)		
						MHA25	Residential Care - Maori		
						MHK61E	Kaupapa Maori Maumautua		
						MHA25	Residential Care - General		
						MHA25			

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1/07/2019      31/10/2020      489 days

B1 It is agreed that the following details apply to this Variation

<b>Legal Entity Name</b>	The Salvation Army New Zealand Trust
<b>Legal Entity Number</b>	425733
<b>Contract Number</b>	349007 / 08
<b>Variation Commencement Date</b>	01 July 2019
<b>Variation End Date</b>	31 October 2020

**B2** Details of all purchase units which apply to this Variation

Purchase Unit (PU ID)
MHD74C Community AOD Other Clinical Dunedin
MHD74D Community AOD Non Clinical Dunedin
MHD74E Community AOD Rural Dunedin
MHD76 AOD Dunedin 7 Beds
MHD74D Community AOD Non Clinical Invercargill
MHD76 AOD Treatment ACC 16 beds
MHD76D Day Programmes Non Clinical
Total price for the Service Schedule

[illegible]

Appendix 3  
Contracts in both 'MH template - funder' and 'data CMS CCPS' worksheet (using different contract numbers)

Contract details as per MoH Isting of CMS/CCPS contracts												Total difference	(1,431,805)		
3.1	Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure	CDHB budget 2019/20	Difference	Audit comment
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA03	S9(2)(b)(ii)			Bed Day	S9(2)(b)(ii)		
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA18C				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA18D				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA20C				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA20D				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA21D				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA21F				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA22D				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA22F				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA25				Bed Day			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHA26				Client			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHC36F				Full Time Equivalent			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHFF				Programme			
	351383	Comcare Charitable Trust 226565	226565	351383-07	Mental Health and AOD Services 351383-07	01/07/14	30/06/22	MHWF				Programme			
3.2	Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure	S9(2)(b)(ii)		
	351091	EMERGE Aotearoa Limited 685697	685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA20C	S9(2)(b)(ii)			Full Time Equivalent			
	351091	EMERGE Aotearoa Limited 685697	685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA20D				Full Time Equivalent			
	351091	EMERGE Aotearoa Limited 685697	685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA21D				Full Time Equivalent			
	351091	EMERGE Aotearoa Limited 685697	685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA25				Bed Day			
	351091	EMERGE Aotearoa Limited 685697	685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHI47				Bed Day			
	351091	EMERGE Aotearoa Limited 685697	685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHI55D				Full Time Equivalent			
	351091	EMERGE Aotearoa Limited 685697	685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHWF				Programme			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHA20C				Full Time Equivalent			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHA20D				Full Time Equivalent			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHA21D				Full Time Equivalent			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHA21S				Service			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHA25C				Full Time Equivalent			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHA25D				Full Time Equivalent			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHI55D				Full Time Equivalent			
	364499	EMERGE Aotearoa Limited 685697	685697	364499-00	Community Mental Health Services 364499-00	01/09/19	31/08/22	MHWF				Programme			
3.3	Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure	S9(2)(b)(ii)		
	338482	Golden Age Rest Home Limited 226327	(blank)	338482-08	(blank)	(blank)	(blank)	MHA25				Beddays			
	364398	Heritage Lifecare (GHG) Limited	(blank)	364398-00	(blank)	(blank)	(blank)	MHA25				Beddays			

3.4

Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
3644442	Pasifika Futures Limited 948432	948432	364442-00	Integrated Health and Wellbeing Service for Pacific 364442-00	01/07/19	30/06/22	PHOMH001	S9(2)(b)(ii)			Service
359054	Pasifika Futures Limited 948433	948432	359054	Pacific Mental Health and Personal Health Services							

3.5

Contract	Provider Legal Entity (Who the DHB have contracted with)	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
361697	Pukeko Blue Limited	491233	361697-04	Mental Health Services - Community Residential 361697-04	01/08/18	31/10/22	MHA20D	S9(2)(b)(ii)			Full Time Equivalent
361697	Pukeko Blue Limited	491233	361697-04	Mental Health Services - Community Residential 361697-04	01/08/18	31/10/22	MHA24				Bed Day
361697	Pukeko Blue Limited	491233	361697-04	Mental Health Services - Community Residential 361697-04	01/08/18	31/10/22	MHA25				Bed Day

S9(2)(b)(ii)

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Appendix 3.5

1/07/2019 31/10/2020 489 days

B1 It is agreed that the following details apply to this Variation

Legal Entity Name	Pukeko Blue Limited
Legal Entity Number	491233
Contract Number	361697 / 02
Variation Commencement Date	01 July 2019
Variation End Date	31 October 2020

B2 Details of all purchase units which apply to this Variation

Purchase Unit (PU ID)	S9(2)(b)(ii)
MHA25 Housing & Recovery - 15 Beds	
MHA25 Housing & Recovery - GEJ6391	
MHA20D Community Support NC - GBA4723	
MHA24 Housing and Recovery Service	
Total price for the Service Schedule	

Volume	Price	Annual Total	No. of Months	Contract Total	2019/20 Contract Total	CMS PU	PU Description	2019/20 Budget	Variance
MHA25	S9(2)(b)(ii)					MHA25	Housing & Recovery Service - 15 beds	S9(2)(b)(ii)	
MHA25						MHA25	Housing & Recovery Service - 1 Bed for GEJ6391		
MHA20D						MHA20D	Community Support Service - Non-clinical for GBA4723		
MHA24						MHA24	Housing & Recovery Service LTR		

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Contracts in DHB budget but missing from 'data CMS CCPS' worksheet - within ring fence

Contract details as per MoH listing of CMS/CCPS contracts									S9(2)(b)(ii)	S9(2)(b)(ii)	Unit of Measure	Audit - Mental Health contract?
Contract	Provider	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description				
4.1	362815	CANTERBURY MENTAL HEALTH EDUCATION & RESOURCE CNTR	228705	362815-01	Suicide Intervention and Postvention Education Programme	1/07/2019	31/10/2020	MHWF	Suicide Intervention Project	100.00%	Programme	Yes
4.2	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHD78C	Clinical Nurse Specialist	100.00%	Full Time Equivalent	Yes
	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHD74C	Brief Intervention + Nursing and Allied Health	100.00%	Full Time Equivalent	Yes
	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHD148C	Nursing and/or Allied Health	100.00%	Full Time Equivalent	Yes
	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHD75C	Nursing and Allied Health	100.00%	Full Time Equivalent	Yes
	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHD75D	Non Clinical	100.00%	Full Time Equivalent	Yes
	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHA09C	Community Mental Health Nursing	100.00%	Full Time Equivalent	Yes
	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHD78C	Detoxification Home and Community	100.00%	Full Time Equivalent	Yes
	353196	CHRISTCHURCH CITY MISSION @CMS-226433	226433	353196-05	Community AOD Services	1/07/2019	30/06/2021	MHD53	Accommodation including Respite	100.00%	Bed Day	Yes
	334675	CHRISTCHURCH RESETTLEMENT SERVICES INCORPORATED	242661	334675-09	Migrant and Refugee Mental Health Service	1/07/2019	31/08/2020	MHR95C	Clinical - Nursing / Allied	8.33%	Full Time Equivalent	Yes
4.3	334675	CHRISTCHURCH RESETTLEMENT SERVICES INCORPORATED	242661	334675-10	Migrant and Refugee Mental Health Service	1/08/2019	31/08/2020	MHR95C	Clinical - Nursing / Allied - Mosque Attacks Response	41.67%	Full Time Equivalent	Yes
	334675	CHRISTCHURCH RESETTLEMENT SERVICES INCORPORATED	242661	334675-11	Migrant and Refugee Mental Health Service	1/01/2020	31/12/2020	MHR95C	Clinical - Nursing / Allied	50.00%	Full Time Equivalent	Yes
	334675	CHRISTCHURCH RESETTLEMENT SERVICES INCORPORATED	242661	334675-11	Migrant and Refugee Mental Health Service	1/01/2020	31/12/2020	MHR95C	Clinical - Nursing / Allied - Mosque Attacks Response	50.00%	Full Time Equivalent	Yes
	334675	CHRISTCHURCH RESETTLEMENT SERVICES INCORPORATED	242661	334675-11	Migrant and Refugee Mental Health Service	1/01/2020	31/12/2020	MHR95C	Clinical - Nursing / Allied - Mosque Attacks Response	50.00%	Full Time Equivalent	Yes
	355599	COMCARE CHARITABLE TRUST	226565	355599-03	Housing Facilitation Services	1/07/2019	30/06/2020	MHA26	Housing Facilitation Services - non clinical	100.00%	Full Time Equivalent	Yes
4.4	355599	COMCARE CHARITABLE TRUST	226565	355599-03	Housing Facilitation Services	1/07/2019	30/06/2020	MHA20D	Community Support Services - Non-Clinical	100.00%	Full Time Equivalent	Yes
4.5	355728	EMERGE AOTEAROA LIMITED	685697	355728-04	Community Support Worker	1/07/2019	30/06/2020	MHA20D	Community Support Worker	100.00%	Full Time Equivalent	Yes
4.6	346956	HE WAKA TAPU LIMITED	236864	346956-09	Regional Kaupapa Maori AOD Services	1/07/2019	30/06/2021	MHD75C	Nursing and Allied Health	100.00%	Full Time Equivalent	Yes
	346956	HE WAKA TAPU LIMITED	236864	346956-09	Regional Kaupapa Maori AOD Services	1/07/2019	30/06/2021	MHD75D	Non Clinical	100.00%	Full Time Equivalent	Yes
	346956	HE WAKA TAPU LIMITED	236864	346956-09	Regional Kaupapa Maori AOD Services	1/07/2019	30/06/2021	MHD76	Beds capacity funded	100.00%	Bed Day	Yes
	346956	HE WAKA TAPU LIMITED	236864	346956-09	Regional Kaupapa Maori AOD Services	1/07/2019	30/06/2021	MHD76	Beds occupancy funded	100.00%	Occupied bed day	Yes
	346966	HE WAKA TAPU LIMITED	236864	346966-04	Kaupapa Maori Community AOD Services and Personal Health Services	1/07/2019	30/06/2021	MHK62E	Kaupapa Maori Consultation Service	100.00%	Full Time Equivalent	Yes
4.7	346966	HE WAKA TAPU LIMITED	236864	346966-04	Kaupapa Maori Community AOD Services and Personal Health Services	1/07/2019	30/06/2021	MHD74C	Kaupapa Maori Community AOD Service	100.00%	Full Time Equivalent	Yes
	346966	HE WAKA TAPU LIMITED	236864	346966-04	Kaupapa Maori Community AOD Services and Personal Health Services	1/07/2019	30/06/2021	MHD74D	Kaupapa Maori Community AOD Service	100.00%	Full Time Equivalent	Yes
	346966	HE WAKA TAPU LIMITED	236864	346966-04	Kaupapa Maori Community AOD Services and Personal Health Services	1/07/2019	30/06/2021	MAOR0117	Whanau Ora Community Health Service	100.00%	Plans	No
	346966	HE WAKA TAPU LIMITED	236864	346966-04	Kaupapa Maori Community AOD Services and Personal Health Services	1/07/2019	30/06/2021	MAOR0117	Tane Ora Community Health Service	100.00%	Plans	No
	355680	HE WAKA TAPU LIMITED	236864	355680-03	Online Support Services for Maori Exiting AOD Treatment	1/07/2019	30/06/2020	MHSD	Development and Expansion of Whaiora Online	100.00%	Programme	Yes
4.9	357692	HE WAKA TAPU LIMITED	236864	357692-03	Extra Clinical Resource	1/07/2018	29/02/2020	MHD148C	Child, Adolescent and Youth Alcohol and Drug Community Service	66.67%	Full Time Equivalent	Yes
	357692	HE WAKA TAPU LIMITED	236864	357692-03	Extra Clinical Resource	1/07/2018	29/02/2020	MHD74C	Community AOD Services (Senior AOD Clinician)	66.67%	Full Time Equivalent	Yes
4.10	357692	HE WAKA TAPU LIMITED	236864	357692-04	Extra Clinical Resource	1/03/2020	30/06/2020	MHD148C	Child, Adolescent and Youth Alcohol and Drug Community Service	33.33%	Full Time Equivalent	Yes
	357692	HE WAKA TAPU LIMITED	236864	357692-04	Extra Clinical Resource	1/03/2020	30/06/2020	MHD74C	Community AOD Services (Senior AOD Clinician)	33.33%	Full Time Equivalent	Yes
4.11	359301	KOWHAI RESTHOME (2002) LIMITED	571301	359301-02	IFA NHI CWY9239	1/07/2019	31/10/2020	MHA19	Packages of Care - mix of clinical and non-clinical	100.00%	Bed Day	Yes
	359301	KOWHAI RESTHOME (2002) LIMITED	571301	359301-02	IFA NHI CWY9239	1/07/2019	31/10/2020	MHFF	Flexi Fund for extra 1:1 support	100.00%	Hours	Yes
4.12	355737	MENTAL HEALTH ADVOCACY AND PEER SUPPORT TRUST	237725	355737-03	Youth Peer Support Programme	1/07/2019	30/06/2020	MHCI37F	Peer Support Youth	100.00%	Full Time Equivalent	Yes
4.13	359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-03	Community AOD Services	1/07/2019	29/02/2020	MHD150C	Youth CEP Community Services - Clinical	66.67%	Full Time Equivalent	Yes
	359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-03	Community AOD Services	1/07/2019	29/02/2020	MHD74C	Community AOD Services - Clinical	66.67%	Full Time Equivalent	Yes



Contract	Provider	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	S9(2)(b)(ii)	% of year covered	S9(2)(b)(ii)	Unit of Measure	Audit - Mental Health contract?
359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-03	Community AOD Services	1/07/2019	29/02/2020	MHD74C	Community AOD Services - Clinical		66.67%		Full Time Equivalent	Yes
359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-03	Community AOD Services	1/07/2019	29/02/2020	MHD74D	Community AOD Services - Non-clinical		66.67%		Full Time Equivalent	Yes
359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-04	Community AOD Services	1/03/2020	28/02/2022	MHD150C	Youth CEP Community Services - Clinical		33.33%		Full Time Equivalent	Yes
359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-04	Community AOD Services	1/03/2020	28/02/2022	MHD74C	Community AOD Services - Clinical		33.33%		Full Time Equivalent	Yes
359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-04	Community AOD Services	1/03/2020	28/02/2022	MHD74C	Community AOD Services - Clinical		33.33%		Full Time Equivalent	Yes
359548	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359548-04	Community AOD Services	1/03/2020	28/02/2022	MHD74D	Community AOD Services - Non-clinical		33.33%		Full Time Equivalent	Yes
349453	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	349453-03	AOD Services for Offenders	1/07/2019	31/10/2020	MHD74C	AOD Clinical Nurse Specialist		100.00%		Full Time Equivalent	Yes
354641	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	354641-06	AOD Services	1/07/2019	30/06/2021	MHC33D	Consumer Leadership, Consultancy & Liaison Regional service		100.00%		Programme	Yes
354641	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	354641-06	AOD Services	1/07/2019	30/06/2021	MHC33D	Consumer Leadership, Consultancy & Liaison Regional service		100.00%		Programme	Yes
354641	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	354641-06	AOD Services	1/07/2019	30/06/2021	MHC36F	Peer Support Service adults		100.00%		Full Time Equivalent	Yes
355912	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	355912-03	Prison AOD Assessment and Community AOD Service for Older People	1/07/2019	30/06/2020	MHD74C	Community AOD Services - older people		100.00%		Full Time Equivalent	Yes
355912	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	355912-03	Prison AOD Assessment and Community AOD Service for Older People	1/07/2019	30/06/2020	MHD74C	Community AOD Services - Clinical (prison assessments and follo		100.00%		Full Time Equivalent	Yes
356493	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	356493-03	Alcohol Brief Intervention	1/07/2019	30/06/2020	MHD74C	Community AOD Services - Clinical		100.00%		Full Time Equivalent	Yes
359547	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359547-02	Alcohol and Other Drug (AOD) Group Based Programme Services	1/07/2019	31/10/2020	MHD74C	Nursing or Allied staff		100.00%		Full Time Equivalent	Yes
359547	ODYSSEY HOUSE TRUST - CHRISTCHURCH @CMS-226424	226424	359547-02	Alcohol and Other Drug (AOD) Group Based Programme Services	1/07/2019	31/10/2020	MHD74D	Non Clinical staff		100.00%		Full Time Equivalent	Yes
355976	PATHWAYS HEALTH LIMITED	645314	355976-03	Community Support Worker	1/07/2019	30/06/2020	MHA20D	Community Support worker		100.00%		Full Time Equivalent	Yes
348077	PURAPURA WHETU TRUST	573244	348077-05	Kaupapa Maori Community Mental Health Services	1/07/2019	30/06/2021	MHK60D	Adult Community Teams (EQ CSW)		100.00%		Full Time Equivalent	Yes
348077	PURAPURA WHETU TRUST	573244	348077-05	Kaupapa Maori Community Mental Health Services	1/07/2019	30/06/2021	MHK60D	Adult Community Teams		100.00%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA03	Adult Crisis Respite - 11 beds		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA03	Additional Adult Crisis - 2 beds		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA17	Adult Planned Respite - 6 beds		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA25	Emergency Housing - 4 beds		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHI42	Infant, Child - 1 bed		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHI44C	Mobile Support Service - Clinical		33.33%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHI44D	Mobile Support Service - Non Clinical		33.33%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHI47	Support with beds - 12 beds		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA24	Recovery Service - 51 beds		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA24	AXA9139 - 1 bed		33.33%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA20D	Support Work - Non-Clinical		33.33%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA20D	EQ - Non-Clinical		33.33%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHI57D	COPMIA Services		33.33%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA11C	Mobile Medication Clinical		33.33%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA11C	Mobile Medication Non Clinical		33.33%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHA11D	Mobile Medication Service		33.33%		Programme	Yes
357053	STEPPING STONE TRUST	226846	357053-02	Mental Health Services	1/07/2019	31/10/2019	MHFF	Mental Health Flexi Fund		33.33%		Programme	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA03	Adult Crisis Respite - 11 beds		66.67%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA03	Additional Adult Crisis - 2 beds		66.67%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA17	Adult Planned Respite - 6 beds		66.67%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA25	Emergency Housing - 4 beds		66.67%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHI42	Infant, Child - 1 bed		66.67%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHI44C	Mobile Support Service - Clinical		66.67%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHI44D	Mobile Support Service - Non Clinical		66.67%		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHI47	Support with beds - 12 beds		66.67%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA24C	Recovery Service - 51 beds		66.67%		Bed Day	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA24	AXA9139 - 1 bed		66.67%		Bed Day	Yes

Contract	Provider	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	2019/20 budget (\$)	2019/20 contract value (\$)	% of year covered	Volume	Unit Price	Unit of Measure	Audit - Mental Health contract?
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA20D	Support Work - Non-Clinical	S9(2)(b)(ii)		66.67%	S9(2)(b)(ii)		Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA20D	EQ - Non-Clinical			66.67%			Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHI57D	COPMIA Services			66.67%			Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA11C	Mobile Medication Clinical			66.67%			Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA11C	Mobile Medication Non Clinical			66.67%			Full Time Equivalent	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHA11D	Mobile Medication Service			66.67%			Programme	Yes
357053	STEPPING STONE TRUST	226846	357053-03	Mental Health Services	1/11/2019	31/10/2020	MHFF	Mental Health Flexi Fund			66.67%			Programme	Yes
355597	STEPPING STONE TRUST	226846	355597-03	Child and Youth Mental Health Services	1/07/2019	30/06/2020	MHDI50D	Non Clinical Community Youth Facilitator		100.00%				Full Time Equivalent	Yes
355597	STEPPING STONE TRUST	226846	355597-03	Child and Youth Mental Health Services	1/07/2019	30/06/2020	MHI57D	Children of Parents with Mental Illness and/or Addictions (COPMI		100.00%				Full Time Equivalent	Yes
356120	STEPPING STONE TRUST	226846	356120-03	Follow Up Visits To GP Post Discharge From Crisis Respite@	1/07/2019	31/10/2020	MHFF	Mental Health Flexi Fund		100.00%				Programme	Yes
356647	THE SALVATION ARMY NEW ZEALAND TRUST @CMS-426733	426733	356647-02	Canterbury AOD Services	1/07/2019	31/10/2020	MHD74C	Other Clinical		100.00%				Full Time Equivalent	Yes
356647	THE SALVATION ARMY NEW ZEALAND TRUST @CMS-426733	426733	356647-02	Canterbury AOD Services	1/07/2019	31/10/2020	MHD74C	Non Clinical		100.00%				Full Time Equivalent	Yes

Released under the Official Information Act 1982



Contract details as per MoH listing of CMS/CCPS contracts

Contract	Provider Legal Entity	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	Volume	Unit of Measure
363704	Christchurch PHO Limited 596679	363704-02	Additional Primary Mental Health Services 363704-02	01/07/19	30/06/22	PHOMH001	PHCS MH Initiatives and Innovations	507.40	Service
365360	Christchurch PHO Limited 596679	365360-01	Integrated Primary Mental Health Services 365360-01	01/03/20	30/06/21	PMH01C	Primary Integrated MH&A - Clinical staff	0.33	Full Time Equivalent
364570	Elms Court Resthome Limited	364570-00	(blank)	(blank)	(blank)	MHA25	Housing and Recovery Services Day time/ Aw	218.00	Beddays
364506	EMERGE Aotearoa Limited 685697	364506-01	Community Support Worker 364506-01	01/02/20	31/01/23	MHA20D	Adult Community Support Services - Non-clini	0.21	Full Time Equivalent
364039	Equitas Care Limited 662719	364039-02	IFA NHI ECP1293 364039-02	09/09/19	31/10/22	MHA19	Package of Care	296.58	Bed Day
364404	Medimap NZ Limited 972044	364404-02	Medication Management Platform 364404-02	01/02/20	31/07/22	MHFF	Mental Health - flexifund	2.00	Programme
357619	NZCare Group Limited 249850	357619-02	Huntingtons Coordination Service 357619-02	01/04/17	31/03/23	COOC0058	Mental Health Worker	4.00	Service
365645	Pathways Health Limited 645314	365645-02	Integrated Primary Mental Health Services 365645-02	01/03/20	30/06/23	PMH01D	Primary Integrated MH&A - Non-clinical staff	0.33	Full Time Equivalent
364375	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental	01/07/19	30/06/23	MHESO	MH Establishment Outside ring-fence	1.00	Programme
364375	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental	01/07/19	30/06/23	PHOMH001	PHCS MH Initiatives and Innovations	3.20	Service
364375	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental	01/07/19	30/06/23	PMH01C	Primary Integrated MH&A - Clinical staff	0.67	Full Time Equivalent
364375	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental	01/07/19	30/06/23	PMH01D	Primary Integrated MH&A - Non-clinical staff	0.02	Full Time Equivalent
363219	Pukeko Blue Limited 491233	363219-00	IFA NHI ADM7754	(blank)	(blank)	MHA24	Housing and Recovery Services Day time/ Aw	106.00	Beddays
363226	Pukeko Blue Limited 491233	363226-02	IFA NHI GEM8803 363226-02	01/05/19	31/10/21	MHA24	Housing and Recovery Services Day time/ Aw	364.13	Bed Day
363408	Pukeko Blue Limited 491233	363408-01	IFA NHI AHA1614	(blank)	(blank)	MHA25	Housing and Recovery Services Day Time/ Res	366.00	Beddays
363410	Pukeko Blue Limited 491233	363410-01	IFA NHI ABJ8119	(blank)	(blank)	MHA25	Housing and Recovery Services Day Time/ Res	366.00	Beddays
363927	Purapura Whetu Trust 573244	363927-02	Muslim Community Team 363927-02	22/08/19	30/06/22	MHFF	Mental Health - flexifund	1.00	Programme
364634	Rannerdale Village Limited 227847	364634-01	IFA NHI FKM5773 364634-01	05/12/19	28/11/21	MHA24	Housing and Recovery Services Day time/ Aw	196.70	Bed Day
355163	Sarona Community Trust 226854	355163-06	Sleepover Settlement Funding 355163-06	01/07/15	30/06/22		Mental Health - workforce	1.00	Programme
365647	Stepping Stone Trust 226846	365647-01	Integrated Primary Mental Health Services 365647-01	01/03/20	30/06/23	PMH01D	Primary Integrated MH&A - Non-clinical staff	0.33	Full Time Equivalent
365719	Stepping Stone Trust 226846	365719-01	Mindwise Programme 365719-01	01/06/20	31/05/22	MHFF	Mental Health - flexifund	0.04	Programme
357581	The Salvation Army New Zealand Trust 426733	357581-05	Sleepover Settlement Funding 357581-05	01/03/17	30/06/22	MHWF	Mental Health - workforce	2.00	Programme
364374	Waitaha Primary Health Trust 588675	364374-02	Integrated General Practice Primary Mental	01/07/19	30/06/23	PHOMH001	PHCS MH Initiatives and Innovations	1.00	Service
361949	Whakarongorau Aotearoa New Zealand Telehealth Services (GP	361949-03	Puawaitanga 361949-03	01/03/18	31/07/22	MHSD	Mental Health - service development	200.01	Project
362688	Whakarongorau Aotearoa New Zealand Telehealth Services (GP	362688-02	Out of Hours Crisis Response Service 362688-02	01/03/19	31/10/21	MHSD	Mental Health - service development	1.00	Project

S9(2)(b)(ii)

S9(2)(b)  
(ii)

S9(2)(g)(i)

**S9(2)(b)(ii)**



Sample	Provider Legal Entity (Who the DHB have contracted with)	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure	Contract ID	Period covered in 2019/20 from	Period covered in 2019/20 to	2019/20 value derived from contract	Volume per contract	Unit price per contract	Unit of Measure per contract	Contract	Purchase Unit	Purchase unit is for MH service?	2019/20 value difference	Volume difference	Unit price per contract
8	The Salvation Army New Zealand Trust 42673	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD74C	S9(2)(b)(ii)			Full Time Equivalent	Variation 9	1-Jul-19	30-Jun-20	S9(2)(b)(ii)			Full Time Equivalent	346007	MHD74C	Yes	S9(2)(b)(ii)		
8	The Salvation Army New Zealand Trust 42673	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD74D				Full Time Equivalent	Variation 9	1-Jul-19	30-Jun-20				Full Time Equivalent	346007	MHD74D	Yes			
8	The Salvation Army New Zealand Trust 42673	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD75D				Full Time Equivalent	Variation 9	1-Jul-19	30-Jun-20				Full Time Equivalent	346007	MHD75D	Yes			
8	The Salvation Army New Zealand Trust 42673	346007-10	Regional AOD Services 346007-10	01/03/13	31/10/22	MHD76				Bed Day	Variation 9	1-Jul-19	30-Jun-20				Bed Day	346007	MHD76	Yes			
9	Te Kakakura Trust 236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHA25				Bed Day	Variation 4	1-Jul-19	30-Jun-20				Bed Day	349840	MHA25	Yes			
9	Te Kakakura Trust 236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHK59C				Full Time Equivalent	Variation 4	1-Jul-19	30-Jun-20				Full Time Equivalent	349840	MHK59C	Yes			
9	Te Kakakura Trust 236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHK60D				Full Time Equivalent	Variation 4	1-Jul-19	30-Jun-20				Full Time Equivalent	349840	MHK60D	Yes			
9	Te Kakakura Trust 236347	349840-06	Kaupapa Maori Mental Health Services 349840-06	01/04/14	31/10/22	MHK61E				Full Time Equivalent	Variation 4	1-Jul-19	30-Jun-20				Full Time Equivalent	349840	MHK61E	Yes			
10	Mental Health Advocacy and Peer Support Tr	347778-06	Consumer Services 347778-06	01/07/13	31/10/22	MHA21F				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20				Full Time Equivalent	347778	MHA21F	Yes			
10	Mental Health Advocacy and Peer Support Tr	347778-06	Consumer Services 347778-06	01/07/13	31/10/22	MHC33F				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20				Full Time Equivalent	347778	MHC33F	Yes			
10	Mental Health Advocacy and Peer Support Tr	347778-06	Consumer Services 347778-06	01/07/13	31/10/22	MHC34F				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20				Full Time Equivalent	347778	MHC34F	Yes			
10	Mental Health Advocacy and Peer Support Tr	347778-06	Consumer Services 347778-06	01/07/13	31/10/22	MHC36F				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20				Full Time Equivalent	347778	MHC36F	Yes			
11	Nova Trust Board 226724	349801-10	Regional Addiction Community Support with Accommodation	01/01/14	31/10/22	MHD53				Occupied Bed Day	Variation 9	1-Jul-19	30-Jun-20				Bed Day	349801	MHD53	Yes			
11	Nova Trust Board 226724	349801-10	Regional Addiction Community Support with Accommodation	01/01/14	31/10/22	MHD53					Variation 9	1-Jul-19	30-Jun-20				Bed Day	349801	MHD53	Yes			
11	Nova Trust Board 226724	349801-10	Regional Addiction Community Support with Accommodation	01/01/14	31/10/22	MHD53					Variation 9	1-Jul-19	30-Jun-20				Bed Day	349801	MHD53	Yes			
12	Pegasus Health (Charitable) Limited 226931	363703-03	Additional Primary Mental Health Services 363703-03	01/07/19	30/06/22	PHOMH001				Service	Base contract	1-Jul-19	30-Jun-20				Service	363703	PHOMH001	Yes			
12	Pegasus Health (Charitable) Limited 226931	363703-03	Additional Primary Mental Health Services 363703-03	01/07/19	30/06/22	PHOMH001					Base contract	1-Jul-19	30-Jun-20				Full Time Equivalent	363703	PHOMH001	Yes			
13	Step Ahead Trust 226432	333608-07	Activity Based Rehabilitation Services 333608-07	01/06/10	31/10/22	MHA21D				Full Time Equivalent	Variation 6	1-Jul-19	30-Jun-20				Full Time Equivalent	333608	MHA21D	Yes			
13	Step Ahead Trust 226432	333608-07	Activity Based Rehabilitation Services 333608-07	01/06/10	31/10/22	MHA21D					Variation 6	1-Jul-19	30-Jun-20				Programme	333608	MHA21D	Yes			
14	Royal New Zealand Plunket Trust 957150	359651-03	Plunket Postnatal Adjustment Programme and Plunket Parent	01/01/18	30/11/22	MHM90C				Full Time Equivalent	Variation 2	1-Jul-19	30-Jun-20				Full Time Equivalent	359651	MHM90C	Yes			
14	Royal New Zealand Plunket Trust 957150	359651-03	Plunket Postnatal Adjustment Programme and Plunket Parent	01/01/18	30/11/22	MHM90C					Variation 2	1-Jul-19	30-Jun-20				Programme	359651	MHM90C	Yes			
15	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental Health & Addiction	01/07/19	30/06/23	MHES0				Programme	Base contract	1-Jul-19	29-Feb-20					364375	MHES0	Yes			
15	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental Health & Addiction	01/07/19	30/06/23	PHOMH001				Service	Base contract	1-Jul-19	29-Feb-20				Full Time Equivalent	364375	PHOMH001	Yes			
15	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental Health & Addiction	01/07/19	30/06/23	PMH01C				Full Time Equivalent	Variation 1	1-Mar-20	30-Jun-20				Full Time Equivalent	364375	PMH01C	No			
15	Pegasus Health (Charitable) Limited 226931	364375-05	Integrated General Practice Primary Mental Health & Addiction	01/07/19	30/06/23	PMH01D				Full Time Equivalent	Variation 1	1-Mar-20	30-Jun-20				Full Time Equivalent	364375	PMH01D	No			
16	Christchurch Methodist Central Mission 1462	358745-04	Children's Mental Health Services 358745-04	01/10/17	30/09/22	MHI39C				Full Time Equivalent	Variation 2	1-Jul-19	30-Jun-20				Full Time Equivalent	358745	MHI39C	Yes			
16	Christchurch Methodist Central Mission 1462	358745-04	Children's Mental Health Services 358745-04	01/10/17	30/09/22	MHI44C				Full Time Equivalent	Variation 2	1-Jul-19	30-Jun-20				Full Time Equivalent	358745	MHI44C	Yes			
16	Christchurch Methodist Central Mission 1462	358745-04	Children's Mental Health Services 358745-04	01/10/17	30/09/22	MHSD				Project	Variation 2	1-Jul-19	30-Jun-20				Project	358745	MHSD	Yes			
17	Kowhai Resthome (2002) Limited 571301	303297-10	(blank)	(blank)	(blank)	MHA25				Beddays	Variation 6	1-Jul-19	30-Jun-20				Beddays	303297	MHA25	Yes			
18	Golden Age Rest Home Limited 226327	338482-08	(blank)	(blank)	(blank)	MHA25				Beddays	Variation 8	1-Jul-19	30-Jun-20				Beddays	338482	MHA25	Yes			
19	Supporting Families in Mental Illness New Ze	363702-02	Mental Health Peer Support Advocacy Services 363702-02	01/07/19	30/06/22	MHW68D				Full Time Equivalent	Base contract	1-Jul-19	30-Jun-20				Full Time Equivalent	363702	MHW68D	Yes			
20	Heritage Lifecare (GHG) Limited	364398-00	(blank)	(blank)	(blank)	MHA25				Beddays	Deed of Assignment	1-Jul-19	30-Jun-20				Beddays	364398	MHA25	Yes			
21	NZCare Group Limited 249850	357619-02	Huntingtons Coordination Service 357619-02	01/04/17	31/03/23	COOC0058				Service	Variation 1	1-Jul-19	30-Jun-20				Programme	357619	COOC0058	No			
21	NZCare Group Limited 249850	357619-02	Huntingtons Coordination Service 357619-02	01/04/17	31/03/23	COOC0058					Variation 1	1-Jul-19	30-Jun-20				Full Time Equivalent	357619	COOC0058	No			
22	Purapura Whetu Trust 573244	355682-04	Child and Youth Mental Health Services 355682-04	01/05/16	31/10/22	MHK60D				Full Time Equivalent	Variation 3	1-Jul-19	30-Jun-20				Full Time Equivalent	355682	MHK60D	Yes			
22	Purapura Whetu Trust 573244	355682-04	Child and Youth Mental Health Services 355682-04	01/05/16	31/10/22	MHFF					Variation 3	1-Jul-19	31-Mar-20				Programme	355682	MHFF	Yes			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA20C				Full Time Equivalent	Variation 4	1-Jul-19	31-Aug-19				Full Time Equivalent	351091	MHA20C	Yes			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA20D				Full Time Equivalent	Variation 4	1-Jul-19	31-Aug-19				Full Time Equivalent	351091	MHA20D	Yes			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA21D				Full Time Equivalent	Variation 4	1-Jul-19	31-Aug-19				Full Time Equivalent	351091	MHA21D	Yes			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA21D					Variation 4	1-Jul-19	31-Aug-19				Programme	351091	MHA21D	Yes			

Sample	Provider Legal Entity (Who the DHB have contracted with)	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHA25	S9(2)(b)(ii)			Bed Day			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHI47				Bed Day			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHI55D				Full Time Equivalent			
23	EMERGE Aotearoa Limited 685697	351091-04	Community Mental Health Services 351091-04	01/07/14	31/08/19	MHWF				Programme			
24	Pukeko Blue Limited 491233	359971-04	Housing and Recovery Service 359971-04	01/04/18	31/10/22	MHA24				Bed Day			
24	Pukeko Blue Limited 491233	359971-04	Housing and Recovery Service 359971-04	01/04/18	31/10/22	MHA24D				Full Time Equivalent			
25	Purapura Whetu Trust 573244	354814-04	Kaupapa Maori Community Mental Health Day Activity and Support 354814-04	01/02/16	31/10/22	MHK59C				Full Time Equivalent			
25	Purapura Whetu Trust 573244	354814-04	Kaupapa Maori Community Mental Health Day Activity and Support 354814-04	01/02/16	31/10/22	MHK60D				Full Time Equivalent			
25	Purapura Whetu Trust 573244	354814-04	Kaupapa Maori Community Mental Health Day Activity and Support 354814-04	01/02/16	31/10/22	MHWF				Programme			
Contract ID	Period covered in 2019/20 from	Period covered in 2019/20 to	2019/20 value derived from contract	Volume per contract	Unit price per contract	Unit of Measure per contract							
Variation 4	1-Jul-19	31-Aug-19	S9(2)(b)(ii)			Bed Day							
Variation 4	1-Jul-19	31-Aug-19				Bed Day							
Variation 4	1-Jul-19	31-Aug-19				Full Time Equivalent							
Variation 4	1-Jul-19	31-Aug-19				Programme							
Variation 3	1-Jul-19	30-Jun-20	S9(2)(b)(ii)			Bed Day							
Variation 3	1-Jul-19	30-Jun-20				Service							
Variation 3	1-Jul-19	30-Jun-20				Full Time Equivalent							
Variation 3	1-Jul-19	30-Jun-20				Full Time Equivalent							
Variation 3	1-Jul-19	30-Jun-20				Programme							
Contract	Purchase Unit	Purchase unit is for MH service?	2019/20 value difference	Volume difference	Unit price per contract								
351091	MHA25	Yes	S9(2)(b)(ii)										
351091	MHI47	Yes											
351091	MHI55D	Yes											
351091	MHWF	Yes											
359971	MHA24	Yes	S9(2)(b)(ii)										
359971	MHA24D	Yes											
354814	MHK59C	Yes											
354814	MHK60D	Yes											
354814	MHWF	Yes											

INTRODUCTION

E1 Service Details

It is agreed that the following details apply to this Service Schedule.

Legal Entity Name	Pegasus Health (Charitable) Limited
Legal Entity Number	226931
Agreement Number	364375 / 00
Agreement Commencement Date	01 July 2019
Agreement End Date	30 June 2020

S9(2)(b)(ii)

B1 It is agreed that the following details apply to this Variation

Legal Entity Name	Pegasus Health (Charitable) Limited
Legal Entity Number	226931
Contract Number	364375 / 01
Variation Commencement Date	01 March 2020
Variation End Date	30 June 2021

S9(2)(b)(ii)

S9(2)(b)(ii)

S9(2)(b)(ii)

Funder	Payment Batch	Source System	Vendor Number	Vendor Name	HPAC Invoiced Provider	Invoice Date	Due Date	Invoice Description	Contract Number	Ver	Contract Description	PerOrg ID	PU	PU Description	Cos ID	CS Detail	Adjustment Code	Period Start	Period End	Payment Date	GL Date	Bank Account	Paid	Vendor Site Name	Interface Date	Serv	Type	Min Inv Line \$(exc GST)	GST Amount	Total	
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1-Nov-19	30-Nov-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200	S9(2)(b)(ii)				
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1-Nov-19	30-Nov-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1-Nov-19	30-Nov-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1-Nov-19	30-Nov-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1-Jul-19	31-Jul-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1-Jul-19	31-Jul-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1-Aug-19	31-Aug-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1-Aug-19	31-Aug-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1-Sep-19	30-Sep-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1-Sep-19	30-Sep-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1-Oct-19	31-Oct-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1-Oct-19	31-Oct-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1-Nov-19	30-Nov-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23287	CMS	226931	PEGASUS	F IN0020073	IN0020073	18-Dec-19	20-Sep-19	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1-Nov-19	30-Nov-19	24-Dec-19	18-Dec-19	3.08021E+13	226931-PEGASUS	20-Dec-19	6232	200					
CTY	DHB23290	CMS	226931	PEGASUS	F IN0020073	IN0020073	31-Dec-19	20-Jan-20	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1/12/2019	31/12/2019	20-Jan-20	1-Jan-20	3.08021E+13	226931-PEGASUS	16-Jan-20	6232	200					
CTY	DHB23290	CMS	226931	PEGASUS	F IN0020073	IN0020073	31-Dec-19	20-Jan-20	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1/12/2019	31/12/2019	20-Jan-20	1-Jan-20	3.08021E+13	226931-PEGASUS	16-Jan-20	6232	200					
CTY	DHB23293	CMS	226931	PEGASUS	F IN0020074	IN0020074	31-Jan-20	20-Feb-20	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Imp	1	1		1/01/2020	31/01/2020	20-Feb-20	1-Feb-20	3.08021E+13	226931-PEGASUS	10-Feb-20	6232	200					
CTY	DHB23293	CMS	226931	PEGASUS	F IN0020074	IN0020074	31-Jan-20	20-Feb-20	Contract N	364375	0	Integrated Geni	226931	PHOMH00: Health Coa	2	1		1/01/2020	31/01/2020	20-Feb-20	1-Feb-20	3.08021E+13	226931-PEGASUS	10-Feb-20	6232	200					
CTY DHB	DHB20032	CMS	226931	PEGASUS	F INV050074	226931	29/02/2020	20/03/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	2	21		1/02/2020	29/02/2020	20/03/2020	12/03/2020		226931-P-91026	12/03/2020	6232	200					
CTY DHB	DHB20032	CMS	226931	PEGASUS	F INV050074	226931	29/02/2020	20/03/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	1	11		1/02/2020	29/02/2020	20/03/2020	12/03/2020		226931-P-91026	12/03/2020	6232	200					
CTY DHB	DHB20042	CMS	226931	PEGASUS	F INV050074	226931	31/03/2020	20/04/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	2	1		1-Mar-20	31-Mar-20	20-Apr-20	15-Apr-20		226931-P-91026	15/04/2020	6232	200					
CTY DHB	DHB20042	CMS	226931	PEGASUS	F INV050074	226931	31/03/2020	20/04/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	1	1		1-Mar-20	31-Mar-20	20-Apr-20	15-Apr-20		226931-P-91026	15/04/2020	6232	200					
CTY DHB	DHB20052	CMS	226931	PEGASUS	F INV050074	226931	30/04/2020	20/05/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	2	1		1-Apr-20	30-Apr-20	20-May-20	11-May-20		226931-P-91026	11/05/2020	6232	200					
CTY DHB	DHB20052	CMS	226931	PEGASUS	F INV050074	226931	30/04/2020	20/05/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	1	1		1-Apr-20	30-Apr-20	20-May-20	11-May-20		226931-P-91026	11/05/2020	6232	200					
CTY DHB	DHB22062	CMS	226931	PEGASUS	F INV050074	226931	31/05/2020	22/06/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	2	1		1-May-20	31-May-20	22-Jun-20	8-Jun-20		226931-P-91026	8/06/2020	6232	200					
CTY DHB	DHB22062	CMS	226931	PEGASUS	F INV050074	226931	31/05/2020	22/06/2020		364375	0	Integrated Geni	226931	PHOMH00: PHCS MH ir	1	1		1-May-20	31-May-20	22-Jun-20	8-Jun-20		226931-P-91026	8/06/2020	6232	200					

**Appendix 7: Analysis of Operational Revenue and Expenditure by account classification**  
**19/20 Actual and Budget including and excluding cost centres with MOH Side Contracts in place**  
(as provided by Canterbury DHB)

	19/20 TOTAL SMHS Actuals	19/20 TOTAL SMHS Budget	MOH Side Contract ACTUAL	MOH Side Contract BUDGET	Ringfence Funded	
					19/20 Actuals (Excl Side Contracts)	19/20 Budgets (Excl Side Contracts)
<b>REVENUE</b>	<b>(8,184,637)</b>	<b>(6,145,776)</b>	<b>(5,493,517)</b>	<b>(3,873,840)</b>	<b>(2,691,119)</b>	<b>(2,271,936)</b>
<b>GOVERNMENT AND CROWN AGENCY REVENUE</b>	<b>(7,267,421)</b>	<b>(5,722,976)</b>	<b>(5,493,011)</b>	<b>(3,873,840)</b>	<b>(1,774,411)</b>	<b>(1,849,136)</b>
MOH - Non-Devolved Funding	(5,488,531)	(3,870,000)	(5,488,531)	(3,870,000)	0	0
Clinical Training Revenue	(1,438,051)	(1,502,976)	(4,480)	(3,840)	(1,433,571)	(1,499,136)
Other Government Revenue	(340,840)	(350,000)	0	0	(340,840)	(350,000)
<b>NON GOVERNMENT REVENUE</b>	<b>(917,216)</b>	<b>(422,800)</b>	<b>(507)</b>	<b>0</b>	<b>(916,709)</b>	<b>(422,800)</b>
Other Income	(917,216)	(422,800)	(507)	0	(916,709)	(422,800)
<b>EXPENDITURE</b>	<b>114,277,499</b>	<b>106,188,980</b>	<b>4,129,735</b>	<b>3,312,395</b>	<b>110,147,764</b>	<b>102,876,586</b>
<b>EMPLOYEE EXPENSES</b>	<b>106,484,191</b>	<b>98,486,551</b>	<b>3,629,674</b>	<b>2,777,277</b>	<b>102,854,516</b>	<b>95,709,274</b>
Medical Employees	22,969,238	20,465,303	0	0	22,969,238	20,465,303
Nursing Employees	57,551,139	52,489,750	2,943,463	2,253,282	54,607,676	50,236,467
Allied Health Employees	18,994,814	19,204,478	605,890	468,227	18,388,924	18,736,251
Support Employees	339,204	261,746	328	0	338,876	261,746
Mgmt and Admin Employees	6,629,797	6,065,275	79,993	55,768	6,549,803	6,009,507
<b>OUTSOURCED SERVICES</b>	<b>2,108,711</b>	<b>2,170,192</b>	<b>158,819</b>	<b>0</b>	<b>1,949,892</b>	<b>2,170,192</b>
Medical Personnel	1,006,190	1,368,802	67,305	0	938,885	1,368,802
Nursing Personnel	1,070,841	799,250	91,514	0	979,327	799,250
Allied Health Personnel	5,859	0	0	0	5,859	0
Support Personnel	1,165	0	0	0	1,165	0
Management and Administration Personnel	5,609	0	0	0	5,609	0
Outsourced Clinical Services	13,150	2,140	0	0	13,150	2,140
Outsourced Corporate / Governance Services	5,897	0	0	0	5,897	0
<b>CLINICAL SUPPLIES</b>	<b>1,396,458</b>	<b>1,401,948</b>	<b>47,021</b>	<b>32,729</b>	<b>1,349,436</b>	<b>1,369,219</b>
Treatment Disposables	366,022	389,818	30,175	19,541	335,847	370,278
Diagnostic and Sterile Supplies	42,905	32,059	611	0	42,294	32,059
Instruments and Equipment	41,354	51,018	5,147	2,170	36,208	48,848
Patient Appliances	2,444	1,813	116	0	2,328	1,813
Implants and Prostheses	470	0	0	0	470	0
Pharmaceuticals	712,355	681,128	10,301	10,868	702,055	670,260
Other Clinical and Client Costs	230,907	246,110	672	150	230,235	245,960
<b>NON-CLINICAL EXPENSES</b>	<b>4,231,462</b>	<b>4,059,732</b>	<b>291,519</b>	<b>500,745</b>	<b>3,939,943</b>	<b>3,558,987</b>
Hotel and Laundry Expenses	553,685	478,532	29,998	21,949	523,687	456,584
Facilities Expenses	1,137,422	912,742	83,518	226,766	1,053,904	685,976
Transport and Travel	119,389	200,869	6,308	2,580	113,082	198,289
ITC Expenses	503,901	397,608	22,169	7,595	481,731	390,012
Compliance and Corporate Costs	470,154	634,335	91,643	200,000	378,511	434,335
Other Operating Expenses	1,158,797	1,178,742	50,664	35,465	1,108,134	1,143,277
Asset Expenses	288,114	256,904	7,220	6,390	280,894	250,514
<b>INTERNAL ALLOCATIONS</b>	<b>56,679</b>	<b>70,557</b>	<b>2,702</b>	<b>1,643</b>	<b>53,977</b>	<b>68,914</b>
<b>Grand Total</b>	<b>106,092,863</b>	<b>100,043,204</b>	<b>(1,363,782)</b>	<b>(561,445)</b>	<b>107,456,645</b>	<b>100,604,650</b>

<b>19/20 TOTAL SMHS Actuals</b>	Actual Costs of all SMHS Cost Centres by Oracle Account Class
<b>19/20 TOTAL SMHS Budget</b>	Annual Budget of all SMHS Cost Centres by Oracle Account Class
<b>MOH Side Contract ACTUAL</b>	Actual Cost of Cost Centres where MOH Side Contracts are in place. <b>Direct Costs only</b> and does not allow for wider Service and Divisional Support.
<b>MOH Side Contract BUDGET</b>	Annual Budget of Cost Centres where MOH Side Contracts are in place. <b>Direct Costs only</b> and does not allow for wider Service and Divisional Support.
<b>19/20 Actuals (Excl Side Contracts)</b>	Actual Costs of all SMHS Cost Centres excluding those cost centres with Side Contracts in place (listed below)
<b>19/20 Budgets (Excl Side Contracts)</b>	Annual Budget of all SMHS Cost Centres excluding those cost centres with Side Contracts in place (listed below)

**Cost Centres with MOH Side Contracts in Place that have been excluded from the 19/20 Numbers include:**

0389 Assessment Treatment & Rehabilitation	Inpatient Unit funded via Disability Support Services
0392 IDPH Community	Community Team funded via Disability Support Services
0375 Community Alcohol & Drug	Family Safety Team funded via MOH Side Contract



Appendix 8: SMHS Operational Budget - Revenue  
(as provided by Canterbury DHB)

	Explanation	19/20 TOTAL SMHS Actuals	19/20 TOTAL SMHS Budget
REVENUE		(8,184,637)	(6,145,776)
GOVERNMENT AND CROWN AGENCY REVENUE		(7,267,421)	(5,722,976)
MOH - Non-Devolved Funding	a.	(5,488,531)	(3,870,000)
Clinical Training Revenue	b.	(1,438,051)	(1,502,976)
Other Government Revenue	c.	(340,840)	(350,000)
NON GOVERNMENT REVENUE		(917,216)	(422,800)
Other Income	d.	(917,216)	(422,800)

S9(2)(b)(ii)

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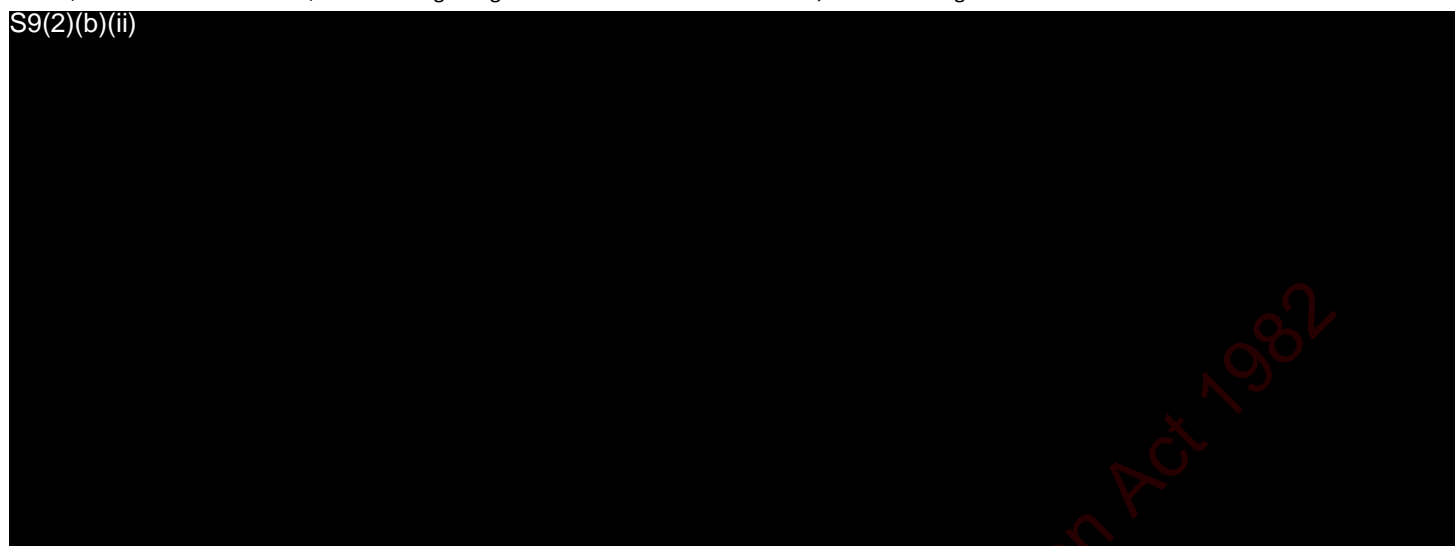


## Appendix 9: SMHS 19/20 Allocated Savings

(as provided by Canterbury DHB)

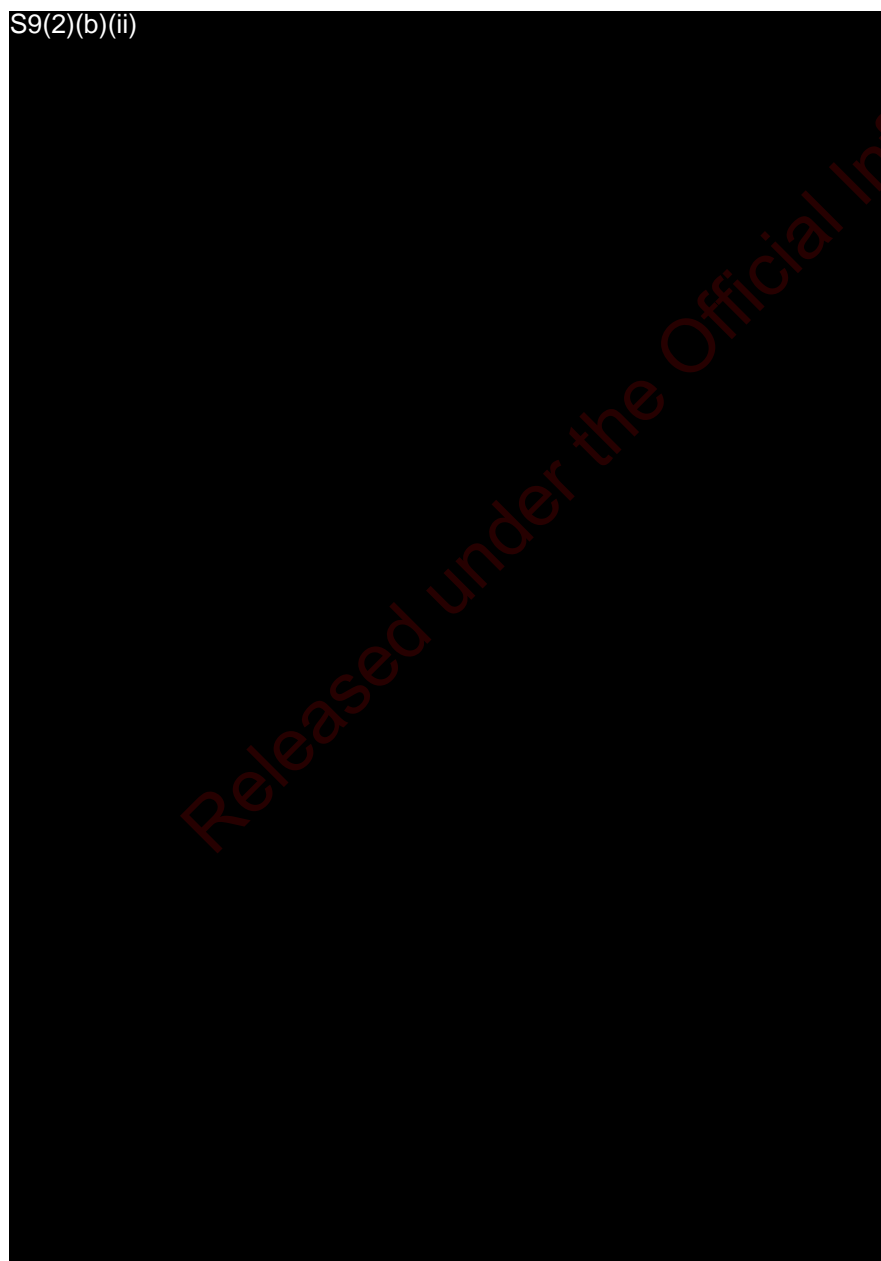
\$1.5 million of the CDHB \$11.5m Savings Target was allocated to SMHS in 2019/20 . No savings were realised.

S9(2)(b)(ii)



### Savings Initiatives

S9(2)(b)(ii)



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## Appendix 10: Bed nights for Provider Arm

as originally advised by CDHB to audit

PU Code	S9(2)(b)(ii)	Actual bed days used	S9(2)(b)(ii)	Occupancy %
MHA01		19,083		100.5%
MHA02		279		6.4%
MHA07		14,860		104.4%
MHD77		1,606		73.3%
MHE27		2,080		63.3% C Ward - Eating Disorders
MHF81		3,054		93.0%
MHF82		5,223		95.4%
MHF83		3,181		67.0% Te Whare Mauriora
MHI38		2,844		48.7% Child, Adolescent & Family Inpatient Unit
MHM89		1,596		72.9% C Ward - Mothers & Babies
		53,806		83.3%

MHA01/MHA02

PU Code	S9(2)(b)(ii)	Actual bed days used	S9(2)(b)(ii)
MHA01		19,083	
MHA02		279	
		19,362	
			% of total bed days 82.9%
<b>Restated Actual Bed Days using % of total bed days allocation</b>			
MHA01	S9(2)(b)(ii)	15,732	
MHA02		3,630	
		19,362	

RESTATED

PU Code	S9(2)(b)(ii)	Actual bed days used	S9(2)(b)(ii)	Occupancy %
MHA01		15,732		82.9%
MHA02		3,630		82.9%
MHA07		14,860		104.4%
MHD77		1,606		73.3%
MHE27		2,080		63.3% C Ward - Eating Disorders
MHF81		3,054		93.0%
MHF82		5,223		95.4%
MHF83		3,181		67.0% Te Whare Mauriora
MHI38		2,844		48.7% Child, Adolescent & Family Inpatient Unit
MHM89		1,596		72.9% C Ward - Mothers & Babies
		53,806		83.3%

Appendix 11  
Differences between WDHB actual and ‘data CMS CCPS’ worksheet

Ministry of Health: Source: CMS and CCPS databases, as at 14 October 2021

Contract #	Provider	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure	2019/20 CMS/CCPS	2019/20 DHB Actual	Total difference MoH CMS/CCPS - vs- DHB Actual	Comments
336576	Raukawa Charitable Trust 685836	685836	336576-14	Drug & Alcohol Services 336576-14	01/01/11	30/06/23	MHD74D	Community based alcohol and other drug specialist services - Non-clinical staff	S9(2)(b)(ii)			ull Time Equivalent	S9(2)(b)(ii)			S9(2)(b)(ii)
353020	Ballymena Properties Limited 245645	245645	353020-10	Residential Agreement 353020-10	01/07/15	30/06/23	MHWF	Mental Health - workforce				rogramme				
353020	Ballymena Properties Limited 245645	245645	353020-07				MHA24	Housing and Recovery Services Day time/ Awake Night support				Bed Day				
353020	Ballymena Properties Limited 245645	245645	353020-07				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support				Bed Day				
353020	Ballymena Properties Limited 245645	245645	353020-08				MHA24	Housing and Recovery Services Day time/ Awake Night support				Bed Day				
353020	Ballymena Properties Limited 245645	245645	353020-08				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support				Bed Day				
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05		30/06/22	MHF83	Forensic Mental Health Service Minimum - Secure Service				Bed Day				
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05		30/06/22	MHF86	Forensic Community based intensive Service for Recovery				Bed Day				
357122	Midlands Regional Health Network Charitable Trust 685858	685858	357122-04	Integrated Care for People with Long Term Mental Illness 357122-04	01/01/17	30/06/23	PHOMH001	PHCS MH Initiatives and Innovations				ervice				
363307	Ember Services Limited 931022	931022	363307-03	High & Complex Needs Residential 363307-03	01/07/19	30/06/23	MHF86	Forensic Community based intensive Service for Recovery				Bed Day				
363307	Ember Services Limited 931022	931022	363307-01				MHA24	Housing and Recovery Services Day time/ Awake Night support				Bed Day				
364130	Nga Ringa Awhina O Hauora Trust Board 653981	653981	364130-02	Mental Health Services 364130-02	01/10/19	30/06/22	MHF83	Forensic Mental Health Service Minimum - Secure Service				Bed Day				
364130	Nga Ringa Awhina O Hauora Trust Board 653981	653981	364130-02	Mental Health Services 364130-02	01/10/19	30/06/22	MHF86	Forensic Community based intensive Service for Recovery				Bed Day				
364130	Nga Ringa Awhina O Hauora Trust Board 653981	653981	364130-00				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support				Bed Day				
334057	Odyssey House Trust - Mt Eden		334057-12				MHD76	Intensive and other drug services with accommodation				Bed Day				
334057	Odyssey House Trust - Mt Eden		334057-13				MHD76	Intensive and other drug services with accommodation				Bed Day				
334057	Odyssey House Trust 421095	421095	334057-15	Alcohol & drug residential treatment services 334057-15	01/10/10	30/06/23	MHD76S	Intensive and other drug services with accommodation				ervice				

Appendix 12  
Incorrect values in CMS for contracts terminated early

Ministry of Health: Source: CMS and CCPS databases, as at 14 October 2021

Contract #	Provider	Provider ID	Contract ID	Contract Description	Contract End Date	Purchase Unit Code	Purchase Unit Description	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
350294	Nga Ringa Awhina O Hauora Trust Board 653981	653981	350294-06	Adult Needs Assessment / Court Liaison Services 350294-06	30/06/20	MHF80A	Forensic Mental Health Community Service - Senior medical staff				Full Time Equivalent
350294	Nga Ringa Awhina O Hauora Trust Board 653981	653981	350294-06	Adult Needs Assessment / Court Liaison Services 350294-06	30/06/20	MHF85C	Forensic Mental Health - Court Liaison Service - Nurses & allied health staff				Full Time Equivalent
350295	Nga Ringa Awhina O Hauora Trust Board 653981	653981	350295-09	Midland Regional Youth Forensic 350295-09	30/06/20	MHIY87C	Youth Forensic Specialist Community Service - Nursing & allied health				Full Time Equivalent
350295	Nga Ringa Awhina O Hauora Trust Board 653981	653981	350295-09	Midland Regional Youth Forensic 350295-09	30/06/20	MHIY87E	Youth Forensic Specialist Community Service - Cultural staff				Full Time Equivalent
350295	Nga Ringa Awhina O Hauora Trust Board 653981	653981	350295-09	Midland Regional Youth Forensic 350295-09	30/06/20	MHIY87A	Youth Forensic Specialist Community Service - Senior Clinical Staff				Full Time Equivalent
355447	Hauora Waikato Maori Mental Health Services 246494	246494	355447-05	Child & youth community mental health - Hamilton cluster 355447-05	30/06/22	MHDi48C	Child, adolescent and youth alcohol and drug community services - Nursing and/or allied health staff				Full Time Equivalent
355447	Hauora Waikato Maori Mental Health Services 246494	246494	355447-05	Child & youth community mental health - Hamilton cluster 355447-05	30/06/22	MHI44A	Infant, child, adolescent and youth community mental health services - Senior medical staff				Full Time Equivalent
355447	Hauora Waikato Maori Mental Health Services 246494	246494	355447-05	Child & youth community mental health - Hamilton cluster 355447-05	30/06/22	MHI44C	Infant, child, adolescent and youth community mental health services - Nursing and/or allied health				Full Time Equivalent
355447	Hauora Waikato Maori Mental Health Services 246494	246494	355447-05	Child & youth community mental health - Hamilton cluster 355447-05	30/06/22	MHI44D	Infant, child, adolescent and youth community mental health services - Non-clinical staff				Full Time Equivalent
355447	Hauora Waikato Maori Mental Health Services 246494	246494	355447-05	Child & youth community mental health - Hamilton cluster 355447-05	30/06/22	MHK61E	Kaumatua roles - Cultural				Full Time Equivalent
355447	Hauora Waikato Maori Mental Health Services 246494	246494	355447-05	Child & youth community mental health - Hamilton cluster 355447-05	30/06/22	MHDi50A	Community child, adolescent & youth service for co-existing problems - Senior medical staff				Full Time Equivalent
355447	Hauora Waikato Maori Mental Health Services 246494	246494	355447-05	Child & youth community mental health - Hamilton cluster 355447-05	30/06/22	MHI40	Infant, child, adolescent and youth acute package of care				Bed Day
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05	30/06/22	MHA09A	Community Clinical Mental Health Service - Senior medical staff				Full Time Equivalent
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05	30/06/22	MHA09C	Community Clinical Mental Health Service - Nursing and/or allied health staff				Full Time Equivalent
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05	30/06/22	MHK61E	Kaumatua roles - Cultural				Full Time Equivalent
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05	30/06/22	MHM90A	Specialist Community Team - Perinatal Mental Health				Full Time Equivalent
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05	30/06/22	MHM90C	Specialist Community Team - Perinatal Mental Health - Nurses & allied health				Full Time Equivalent
355450	Hauora Waikato Maori Mental Health Services 246494	246494	355450-05	Adult mental health services 355450-05	30/06/22	MHA10C	Early Intervention for people with first time psychosis - Nursing and/or allied health				Full Time Equivalent

Total difference

(6,261,088)

S9(2)(b)(ii)

Appendix 13:  
Purchase units in ‘data CMS CCPS’ worksheet not included in WDHB actual

Ministry of Health: Source: CMS and CCPS databases, as at 14 October 2021

Contract #	Provider	Provider ID	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
351405	Te Korowai Hauora o Hauraki Incorporated 247791	247791	351405-09	Mental Health and Addictions Paid Family Carer 351405-09	01/07/14	30/09/23	MHFF	Mental Health - flexifund				
357119	Hauraki Primary Health Organisation (PHO) Trust t/a Hauraki 585762	585762	357119-04	Integrated care for people with long term mental illness 357119-04	01/01/17	30/09/23	PHOMH001	PHCS MH Initiatives and Innovations				
364985	The Supported Life Style Hauraki Trust		364985-00				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support				
365632	Te Runanga O Kirikiriroa Charitable Trust 242836	242836	365632-00	Waikato Psycho-Social Support Call Centre 365632-00	25/05/20	30/11/20	PMH1901	Covid-19 additional Primary Mental Health				

Total difference

(77,640)

2019/20 CMS/CCPS	2019/20 DHB Actual	Total difference MoH CMS/CCPS - vs- DHB Actual	Comments
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Appendix 14  
Purchase units incorrectly omitted from the ‘data CMS CCPS’ worksheet

Ministry of Health: Source: CMS and CCPS databases, as at 14 October 2021

Contract #	Provider	Provider ID	Purchase Unit Code	Purchase Unit Description	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
363403	Mental Health Solutions Limited	593936	MHA23C	Housing Coordination Service	S9(2)(b)(ii)			FTE
363403	Mental Health Solutions Limited	593936	MHA23D	Housing Coordination Service				FTE
363403	Mental Health Solutions Limited	593936	MHA23S	Flexi fund				Prog.

Total difference 279,884

2019/20 CMS/CCPS	2019/20 DHB Actual	Total difference MoH CMS/CCPS -vs- DHB Actual	Comments
S9(2)(b)(ii)			

Appendix 15:  
Amounts not in the ‘data CMS CCPS’ worksheet that were accrued by WDHB and later reversed

S9(2)(b)(ii)

Contract #	Provider	Purchase Unit Code	Purchase Unit Description	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
UAF	Not yet allocated	MHD74C	Balance of Community based offender funding not spent in 2019.	S9(2)(b)(ii)			FTE
Reserve	Planning and Funding Reserve	MHFF0001	POC for high cost / long term patients				Bed nights
Local	Various	MHD74C	Infant, child, adolescent and youth				Client

2019/20 CMS/CCPS	2019/20 DHB Actual	Total difference MoH CMS/CCPS -vs- DHB Actual	Comments
S9(2)(b)(ii)			

Appendix 16:  
Local purchases not on the ‘data CMS CCPS’ worksheet

Contract #	Provider (on WDHB schedule)	Contract Description	Purchase Unit Code	Purchase Unit Description
	AoD residential providers	Pending	M-DA	AoD specialist (regional prices / IDF inflow adjustment)
	Health Benefits Limited	Proclaim	COGP0002	Minor mental health expenditure
	Health and Safety Commission	National MH & Addictions Improvement	MHSD	
	DHB contribution to MHAN	Local purchase order	MHQU	
	Sue Hallwright Consulting	Local purchase order	MHSD	
	Manawanui Support Limited	Local purchase order	MHSD	
	Ember Services Limited	Local purchase order	MHSD	
	Sue Wilson Counselling	Local purchase order	MHI44C	Infant, child, adolescent and youth
	Debbie Heron t/a Lakes Pyschology	Local purchase order	MHI44C	Infant, child, adolescent and youth
	Debbie Rahurahu t/a Personal Transformation	Local purchase order	MHI44C	Infant, child, adolescent and youth

S9(2)(b)(ii)

2019/20 CMS/CCPS	2019/20 DHB Actual	Total difference MoH CMS/CCPS -vs- DHB Actual	Comments
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S9(2)(b)(ii)



Appendix 17:  
Purchase units excluded from the ring fence by MoH but included by WDHB

Ministry of Health: Source: CMS and CCPS databases, as at 14 October 2021

Contract #	Provider	Purchase Unit Code	Purchase Unit Description	2019/20 contract value (\$)	Volume	Unit Price	Unit of Measure
364383	ConnexU	MHFF0001	POC for specified client				Bed nights
364167	Solway Vision Limited	MHFF0001	POC for specified client				Bed nights
364171	Solway Vision Limited	MHFF0001	POC for specified client				Bed nights

S9(2)(b)(ii)

2019/20 CMS/CCPS	2019/20 DHB Actual	Total difference MoH CMS/CCPS -vs- DHB Actual	Comments
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S9(2)(b)(ii)

Appendix 18:  
Waikato DHB Funder Arm - results of sample testing

Contract details as per MoH listing of CMS/CCPS contracts								S9(2)(b)(ii)						S9(2)(b)(ii)						Audit assessment of PU code				Differences between CMS/CCPS data & contract		As per data dictionary (DD)		Correct unit of measure (UoM)?		Correct unit of measure?	
Sample	Provider Legal Entity (Who the DHB have contracted with)	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	Unit of Measure	Contract ID	Variation start date	Variation finish date	Period covered in 2019/20 from	Period covered in 2019/20 to	Unit of Measure per contract	Contract	Purchase Unit	Purchase unit is for MH service?	2019/20 value difference	Volume difference	Unit price per contract	Unit of Measure should be	UoM in contract consistent with DO	UoM in CMS/CCPS consistent with DO	Audit comments	Questions and WDH responses						
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	MHA20C	Adult Community Support Services - Nursing & allied health staff	Full Time Equivalent	Variation 6	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Full Time Equivalent	35330	MHA20C	Yes				FTE	Yes	Yes								
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	MHA20D	Adult Community Support Services - Non-clinical staff	Full Time Equivalent	Variation 6	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Full Time Equivalent	35330	MHA20D	Yes				FTE	Yes	Yes								
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	MHA22D	Vocational Support Services - Non-clinical staff	Full Time Equivalent	Variation 6	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Full Time Equivalent	35330	MHA22D	Yes				FTE	Yes	Yes								
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	PHOMH001	PHCS MH Initiatives and Innovations	Service	Variation 6 & 7	1-Jul-19	29-Feb-20	1-Jul-19	30-Jun-20	Full Time Equivalent	35330	PHOMH001	Yes				Service	No	Yes								
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	MHA23C	Housing Coordination Service	Full Time Equivalent	Variation 7	13-Jan-20	30-Jun-20	13-Jan-20	30-Jun-20	Full Time Equivalent	35330	MHA23C	Yes				FTE	Yes	Yes								
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	MHA23D	Housing Coordination Service-non Clinical staff	Full Time Equivalent	Variation 6 & 7	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Full Time Equivalent	35330	MHA23D	Yes				FTE	Yes	Yes								
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	MHA23S	Housing Coordination Service	Service	Variation 7	13-Jan-19	30-Jun-20	13-Jan-20	30-Jun-20	Service	35330	MHA23S	Yes				Service	Yes	Yes								
1	Mental Health Solutions Limited 59936	35330-09	Mental health services (including primary mental health) 35330-09	01/07/15	30/06/23	MHX62D	Kaupapa Maori consultation liaison & advisory service - Non-clinical	Full Time Equivalent	Variation 7	13-Jan-19	30-Jun-20	13-Jan-20	30-Jun-20	Full Time Equivalent	35330	MHX62D	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHA03	Adult Crisis Respite	Bed Day	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Client	364130	MHA03	Yes				Occupied bed day	No	No but accept*								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-00	Mental Health Services 64130-02	01/10/19	30/06/22	MHA25		Bed Day	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Bed Day	364130	MHA25	Yes				Occupied bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	Why are there differences in ( ) unit rate in CCPS compared to contract and (2) volumes in CCPS compared to bednights claimed from WDH?  WDHB Response: Bed night unit price variance is due to WINZ contribution. While average WINZ is about \$26/day the mix of clients in this facility reflects a wider variation with average WINZ contribution of \$13/night; refer Note A at foot of this appendix in full AHSIS.  Bed night volume reported by DHB is confirmed. Variance could relate to later adjustments made in following financial year; DHB would need more detail to fully understand the 2,438 recorded in CCPS.						
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHA18C	Needs Assessment and Service Coordination - Nursing and/or allied health staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHA18C	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHC36F	Peer support service-Adults	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHC36F	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHF80A	Forensic Mental Health Community Service - Senior medical staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHF80A	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHF80E	Forensic Mental Health Community Service - Cultural staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHF80E	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHF83	Forensic Mental Health Service Minimum - Secure Service	Bed Day	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Bed Day	364130	MHF83	Yes				FTE	No	No								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MH44C	Infant child adolescent and youth community mental health services - Nursing and/or allied health	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MH44C	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MH46C	Child adolescent and youth intensive clinical support - Nursing and/or allied health staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MH46C	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHY87C	Youth Forensic Specialist Community Service - Nursing & allied health	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHY87C	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHY87E	Youth Forensic Specialist Community Service - Cultural staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHY87E	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHX61E	Kaumata roles - Cultural	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHX61E	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHQJ	Mental Health - quality and audit	Programme	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Service	364130	MHQJ	Yes				Programme	No	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHA09D	Community Clinical Mental Health Service - Non-clinical staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHA09D	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHF85C	Forensic Mental Health - Court Liaison Service - Nurses & allied health staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHF85C	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHF86	Forensic Community based Intensive Service for Recovery	Bed Day	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Bed Day	364130	MHF86	Yes				Occupied bed day	Yes	No but accept*								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHF86		Bed Day	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Bed Day	364130	MHF86	Yes				Occupied bed day	Yes		CCPS - Nil bednights as per WDH => Reasonable that MHF86 paid via CCPS is not on the MoH's CMS/CCPS listing.							
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MH51A	Infant child adolescent and youth services - NASC - Senior medical staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MH51A	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MH51C	Infant child adolescent and youth services - NASC - Nursing and/or allied health staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MH51C	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MH51D	Infant child adolescent and youth services - NASC - Non-clinical staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MH51D	Yes				FTE	Yes	Yes								
2	Nga Ringa Awhina O Hauora Trust Board 653981	364130-02	Mental Health Services 64130-02	01/10/19	30/06/22	MHY87A	Youth Forensic Specialist Community Service - Senior Clinical Staff	Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	Full Time Equivalent	364130	MHY87A	Yes				FTE	Yes	Yes								
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHA03	Adult Crisis Respite	Bed Day	Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19	Client	355450	MHA03	Yes				Occupied bed day	No	No but accept*	OK as both CMS & contract were for three months 1 July to 30 September 2019							
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHA09A	Community Clinical Mental Health Service - Senior medical staff	Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20	Full Time Equivalent	355450	MHA09A	Yes				FTE	Yes	Yes	Contract details agree with data held in CMS/CCPS worksheet and are based on the contract running for all of 2019/2020. However the contract was terminated early i.e. on 30 September 2019 and replaced by contract 364112 from 1 October 2019. Portion of contract for 1 October 2019-30 June 2020 is also shown in sample 4 so the purchase unit is duplicated in CMS for nine months.  REPORTED (refer section 4.1.1 Note 4 of our report to MoH)							
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHA09C	Community Clinical Mental Health Service - Nursing and/or allied health staff	Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20	Full Time Equivalent	355450	MHA09C	Yes				FTE	Yes	Yes	as above for MHA09A							

Sample	Provider Legal Entity (Who the DHB have contracted with)	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	2019/20 contract value (\$)	Volume	Unit price	Unit of Measure	Contract ID	Variation start date	Variation finish date	Period covered in 2019/20 from	Period covered in 2019/20 to	2019/20 value derived from contract	Volume per contract	Unit price per contract	Unit of Measure per contract	Contract	Purchase Unit	Purchase unit is for list service?	2019/20 value difference	Volume difference	Unit price per contract	Unit of Measure contract should be	UoM in contract consistent with DO	UoM in CMS/CCPS consistent with DO	Audit comments	Questions and WDH responses
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHC36F	Peer support service-Adults	S9(2)(b)(ii)			Full Time Equivalent	Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19	S9(2)(b)(ii)			Fu I Time Equivalent	355450	MHC36F	Yes	S9(2)(b)(ii)			FTE	Yes	Yes	OK as both CMS & contract were for three months 1 July to 30 September 2019	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHF80E	Forensic Mental Health Community Service - Cultural staff				Full Time Equivalent	Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19				Fu I Time Equivalent	355450	MHF80E	Yes				FTE	Yes	Yes	OK as both CMS & contract were for three months 1 July to 30 September 2019	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHF83	Forensic Mental Health Service Minimum - Secure Service				Bed Day	Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19				Bed Day	355450	MHF83	Yes				Available bed day	Yes	No but accept*	OK as both CMS & contract were for three months 1 July to 30 September 2019	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHX61E	Kaumataua roles - Cultural				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355450	MHX61E	Yes				FTE	Yes	Yes	as above for MHA09A	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHM90A	Specialist Community Team - Perinatal Mental Health				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355450	MHM90A	Yes				FTE	Yes	Yes	as above for MHA09A	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHM90C	Specialist Community Team - Perinatal Mental Health - Nurses & allied health				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355450	MHM90C	Yes				FTE	Yes	Yes	as above for MHA09A	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHA09D	Community C Initial Mental Health Service - Non-clinical staff				Full Time Equivalent	Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19				Fu I Time Equivalent	355450	MHA09D	Yes				FTE	Yes	Yes	OK as both CMS & contract were for three months 1 July to 30 September 2019	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHA10C	Early intervention for people with first time psychosis - Nursing and/or allied health				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355450	MHA10C	Yes				FTE	Yes	Yes	as above for MHA09A	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHF86	Forensic Community based intensive Service for Recovery				Bed Day	Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19				Bed Day	355450	MHF86	Yes				Occup ed bed day	Yes	No but accept*	OK as both CMS & contract were for three months 1 July to 30 September 2019	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05	Adult mental health services 355450-05		30/06/22	MHF86						Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19				Bed Day	355450	MHF86	Yes				Occup ed bed day	Yes		CCPS - No bed nights as advised by WDH for 1 July 2019 to 30 September 2019 => Reasonable that MHF86 paid via CCPS is not on the MoH's CMS/CCPS listing.	
3	Hauora Waikato Maori Mental Health Services 246494	355450-05				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support				Bed Day	Variation 5	1-Jul-19	30-Sep-19	1-Jul-19	30-Sep-19				Bed Day	355450	MHA25	Yes				Occup ed bed day	Yes	No but accept*	CCPS - Bed nights as advised by WDH for 1 July 2019 to 30 September 2019.	
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHA09A	Community C Initial Mental Health Service - Senior medical staff	S9(2)(b)(ii)			Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20	S9(2)(b)(ii)			Fu I Time Equivalent	364122	MHA09A	Yes	S9(2)(b)(ii)			FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHA09C	Community C Initial Mental Health Service - Nursing and/or allied health staff				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHA09C	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHD48C	Child adolescent and youth alcohol and drug community services - Nursing and/or allied health staff				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHD48C	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MH44A	Infant child adolescent and youth community mental health services - Senior medical staff				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MH44A	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MH44C	Infant child adolescent and youth community mental health services - Nursing and/or allied health				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MH44C	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MH44D	Infant child adolescent and youth community mental health services - Non-clinical staff				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MH44D	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHX61E	Kaumataua roles - Cultural				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHX61E	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHM90A	Specialist Community Team - Perinatal Mental Health				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHM90A	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHM90C	Specialist Community Team - Perinatal Mental Health - Nurses & allied health				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHM90C	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHA09D	Community C Initial Mental Health Service - Non-clinical staff				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHA09D	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHA10C	Early intervention for people with first time psychosis - Nursing and/or allied health				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHA10C	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MHD50A	Community child adolescent & youth service for co-existing problems - Senior medical staff				Full Time Equivalent	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Fu I Time Equivalent	364122	MHD50A	Yes				FTE	Yes	Yes		
4	Hauora Waikato Maori Mental Health Services 246494	364122-02	Mental Health Services 64122-02	01/10/19	30/06/23	MH44D	Infant child adolescent and youth acute package of care				Bed Day	Base contract	1-Oct-19	30-Jun-22	1-Oct-19	30-Jun-20				Client	364122	MH44D	Yes				Occup ed bed day	No	No but accept*		
5	Nga Ringa Awhina O Hauora Trust Board 653981	350295-09	Midland Regional Youth Forensic 350295-09		30/06/20	MHY87C	Youth Forensic Special Community Service - Nursing & allied health				Full Time Equivalent	Variation 9	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20				Fu I Time Equivalent	350295	MHY87C	Yes				FTE	Yes	Yes	CONTRACT DETAILS agree with data held in CMS/CCPS worksheet and are based on the contract running for all of 2019/2020. However the contract was terminated early i.e. on 30 September 2019 and replaced by contract 364122 from 1 October 2019. Portion of contract for 1 October 2019-30 June 2020 is also shown in sample 2 so the purchase unit is duplicated in CMS for nine months. <a href="#">REPORTED (refer section 4.1.1. Note 4 of our report to MoH)</a>	
5	Nga Ringa Awhina O Hauora Trust Board 653981	350295-09	Midland Regional Youth Forensic 350295-09		30/06/20	MHY87E	Youth Forensic Special Community Service - Cultural staff				Full Time Equivalent	Variation 9	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20				Fu I Time Equivalent	350295	MHY87E	Yes				FTE	Yes	Yes	as above for MHY87CA	
5	Nga Ringa Awhina O Hauora Trust Board 653981	350295-09	Midland Regional Youth Forensic 350295-09		30/06/20	MHY87A	Youth Forensic Special Community Service - Senior Clinical Staff				Full Time Equivalent	Variation 9	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20				Fu I Time Equivalent	350295	MHY87A	Yes				FTE	Yes	Yes	as for MHY87CA	
6	Hauora Waikato Maori Mental Health Services 246494	355447-05	Child & youth community mental health - Ham Iton cluster 355447-05		30/06/22	MHD48C	Child adolescent and youth alcohol and drug community services - Nursing and/or allied health staff	S9(2)(b)(ii)			Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20	S9(2)(b)(ii)			Fu I Time Equivalent	355447	MHD48C	Yes	S9(2)(b)(ii)			FTE	Yes	Yes	CONTRACT DETAILS agree with data held in CMS/CCPS worksheet and are based on the contract running for all of 2019/2020. However the contract was terminated early i.e. on 30 September 2019 and replaced by contract 364122 from 1 October 2019. Portion of contract for 1 October 2019-30 June 2020 is also shown in sample 4 so the purchase unit is duplicated in CMS for nine months. <a href="#">REPORTED (refer section 4.1.1. Note 4 of our report to MoH)</a>	
6	Hauora Waikato Maori Mental Health Services 246494	355447-05	Child & youth community mental health - Ham Iton cluster 355447-05		30/06/22	MH44A	Infant child adolescent and youth community mental health services - Senior medical staff				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355447	MH44A	Yes				FTE	Yes	Yes	as above for MHD48C	
6	Hauora Waikato Maori Mental Health Services 246494	355447-05	Child & youth community mental health - Ham Iton cluster 355447-05		30/06/22	MH44C	Infant child adolescent and youth community mental health services - Nursing and/or allied health				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355447	MH44C	Yes				FTE	Yes	Yes	as above for MHD48C	
6	Hauora Waikato Maori Mental Health Services 246494	355447-05	Child & youth community mental health - Ham Iton cluster 355447-05		30/06/22	MH44D	Infant child adolescent and youth community mental health services - Non-clinical staff				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355447	MH44D	Yes				FTE	Yes	Yes	as above for MHD48C	
6	Hauora Waikato Maori Mental Health Services 246494	355447-05	Child & youth community mental health - Ham Iton cluster 355447-05		30/06/22	MHX61E	Kaumataua roles - Cultural				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355447	MHX61E	Yes				FTE	Yes	Yes	as above for MHD48C	
6	Hauora Waikato Maori Mental Health Services 246494	355447-05	Child & youth community mental health - Ham Iton cluster 355447-05		30/06/22	MHD50A	Community child adolescent & youth service for co-existing problems - Senior medical staff				Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Fu I Time Equivalent	355447	MHD50A	Yes				FTE	Yes	Yes	as above for MHD48C	
6	Hauora Waikato Maori Mental Health Services 246494	355447-05	Child & youth community mental health - Ham Iton cluster 355447-05		30/06/22	MH44D	Infant child adolescent and youth acute package of care				Bed Day	Variation 5	1-Jul-19	30-Jun-22	1-Jul-19	30-Jun-20				Client	355447	MH44D	Yes				Occup ed bed day	No	No but accept*	as above for MHD48C	
7	Ballymena Properties Limited 245645	353020-08				MHA24	Housing and Recovery Services Day Time/ Awake Night support				Bed Day	Variation 8	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20				Bed Day	353020	MHA24	Yes				Occup ed bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	Why are there differences in (1) unit rates in CCPS compared to contract and (2) volumes in CCPS compared bednights claimed from WDH8?  WDHB Response: This agreement contracts for a maximum i.e. 34 beds at the highest (MHA24) rate while the actuals are at the three



Sample	Provider Legal Entity (Who the DHB have contracted with)	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	Unit of Measure	Contract ID	Variation start date	Variation finish date	Period covered in 2019/20 from	Period covered in 2019/20 to	Unit of Measure per contract	Contract	Purchase Unit	Purchase unit is for first service?	2019/20 value difference	Volume difference	Unit price per contract	Unit of Measure contract should be	UoM in contract consistent with DO	UoM in CMS/CCPS consistent with DO	Audit comments	Questions and WDH responses
7	Ballymena Properties Limited 245645	353020-08				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support	Bed Day	Variation 8	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	353020	MHA25	Yes				Occup ed bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	as above
7	Ballymena Properties Limited 245645	353020-07				MHA24	Housing and Recovery Services Day Time/ Awake Night support	Bed Day	Variation 7	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	353020	MHA24	Yes				Occup ed bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	as above
7	Ballymena Properties Limited 245645	353020-07				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support	Bed Day	Variation 7	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	353020	MHA25	Yes				Occup ed bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	as above
7	Ballymena Properties Limited 245645	353020-10	Residential Agreement 353020-10	01/07/15	30/06/23	MHWF	Mental Health - workforce	Programme	Variations 8 & 9	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Service	353020	MHWF	Yes				og emme	No	Yes		
8	Odyssey House Trust 421095	355239-06	Youth InTact 355239-06	01/05/16	30/06/23	MHD48C	Child adolescent and youth alcohol and drug community services - Non-clinical staff	Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Fu l Time Equivalent	355239	MHD48C	Yes				TE	Yes	Yes		
8	Odyssey House Trust 421095	355239-06	Youth InTact 355239-06	01/05/16	30/06/23	MHD48D	Child adolescent and youth alcohol and drug community services - Non-clinical staff	Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Fu l Time Equivalent	355239	MHD48D	Yes				TE	Yes	Yes		
8	Odyssey House Trust 421095	355239-06	Youth InTact 355239-06	01/05/16	30/06/23	MHD48A	Child adolescent and youth alcohol and drug community services - Senior clinical staff	Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Fu l Time Equivalent	355239	MHD48A	Yes				TE	Yes	Yes		
8	Odyssey House Trust 421095	355239-06	Youth InTact 355239-06	01/05/16	30/06/23	MHD48E	Child adolescent and youth alcohol and drug community services - Clinical staff	Full Time Equivalent	Variation 5	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Fu l Time Equivalent	355239	MHD48E	Yes				TE	Yes	Yes		
8	Odyssey House Trust 421095	355239-06	Youth InTact 355239-06	01/05/16	30/06/23	MHD48S	Child adolescent and youth alcohol and drug community services	Service	Variation 5	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Service	355239	MHD48S	Yes				e v ce		Yes		
9	The Salvation Army New Zealand Trust 158929	334071-18	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD74C	Community based alcohol and other drug specialist services - Nursing and allied health staff	Full Time Equivalent	Variations 14 & 15	1-Dec-18	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	334071	MHD74C	Yes				TE	Yes	Yes		
9	The Salvation Army New Zealand Trust 158929	334071-18	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD75C	Alcohol and other drug day treatment programme - Nursing and allied health staff	Full Time Equivalent	Variations 14 & 16	1-Dec-18	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	334071	MHD75C	Yes				TE	Yes	Yes		
9	The Salvation Army New Zealand Trust 158929	334071-18	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD75D	Alcohol and other drug day treatment programme - Non-clinical staff	Full Time Equivalent	Variations 15 & 16	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	334071	MHD75D	Yes				TE	Yes	Yes		
9	The Salvation Army New Zealand Trust 158929	334071-18	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD76C	Intensive and other drug services with accommodation - Nursing and allied health staff	Full Time Equivalent	Variations 14 & 16	1-Dec-18	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	334071	MHD76C	Yes				TE	Yes	Yes		
9	The Salvation Army New Zealand Trust 158929	334071-18	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD76D	Intensive and other drug services with accommodation - Non-clinical staff	Full Time Equivalent	Variations 15 & 16	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	334071	MHD76D	Yes				TE	Yes	Yes		
9	The Salvation Army New Zealand Trust 158929	334071-18	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD76S	Intensive and other drug services with accommodation	Service	Variation 17	1-Jul-19	30-Jun-21	1-Oct-19	30-Jun-20	Service	334071	MHD76S	Yes				e v ce		Yes		
9	The Waikato Bridge Programme	334071-15	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD76	Intensive and other drug services with accommodation	Bed Day	Variation 15	1-Jul-19	30-Sep-21	1-Jul-19	30-Jun-20	Bed Day	334071	MHD76	Yes				Available bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	
9	The Waikato Bridge Programme	334071-16	Community alcohol & drug services 334071-18	01/07/10	30/06/23	MHD76	Intensive and other drug services with accommodation	Bed Day	Variation 16	1-Oct-19	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	334071	MHD76	Yes				Available bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB (combines MHD76 & MHD78) for October 2019-June 2020.	WDHB: Difference in volume could be due to a late claim being made after the 2019/20 year. Need more data about the amount recorded in CCPS.
10	Te Awhi Whanau Charitable Trust 419931	364172-02	Awhi Mai Acute Alternative Service 364172-02	01/11/19	30/06/23	MHA01	Acute 24 Hour C linical Intervention (Inpatient)	Bed Day	Base contract			1-Nov-19	30-Jun-20	Bed Day	364172	MHA01	Yes				Available bed day	Yes	No but accept*		
10	Te Awhi Whanau Charitable Trust 419931	364172-02	Awhi Mai Acute Alternative Service 364172-02	01/11/19	30/06/23	MHS0	Mental Health - service development	Project	Base contract			1-Nov-19	30-Jun-20	Programme	364172	MHS0	Yes				oject	No	Yes		
11	Midlands Regional Health Network Charitable Trust 685858	336143-14	Primary Care Mental Health Service 336143-14	01/01/11	30/06/21	PHOMH001	PHCS MH Initiatives and Innovations	Service	Variation 12	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Service	336143	PHOMH001	Yes				e v ce	Yes	Yes	WDHB has input the correct contract price but have not split it between the three types of units referred to in the contract i.e. FTE sessions & clients.	
11	Midlands Regional Health Network Charitable Trust 685858	336143-14	Primary Care Mental Health Service 336143-14	01/01/11	30/06/21	PHOMH001	PHCS MH Initiatives and Innovations		Variation 12	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Fu l Time Equivalent	336143	PHOMH001	Yes				e v ce	No	No		
11	Midlands Regional Health Network Charitable Trust 685858	336143-14	Primary Care Mental Health Service 336143-14	01/01/11	30/06/21	PHOMH001	PHCS MH Initiatives and Innovations		Variation 12	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Client	336143	PHOMH001	Yes				e v ce	No	No		
12	EMERGE Aotearoa Limited 685697	353469-08				MHA24	Housing and Recovery Services Day Time/ Awake Night support	Bed Day	Variation 7	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	353469	MHA24	Yes				Occup ed bed day	Yes	No but accept*	Bed nights as advised by WDHB for 1 October 2019 to 30 June 2020. First three months reflected in 353469-06 (not part of sample selected)	
12	EMERGE Aotearoa Limited 685697	353469-08				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support	Bed Day	Variation 7	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	353469	MHA25	Yes				Occup ed bed day	Yes	No but accept*	Bed nights as advised by WDHB for 1 October 2019 to 30 June 2020. First three months reflected in 353469-06 (not part of sample selected)	
13	Te Korowai Hauora o Hauaki Incorporated 247791	350203-14	Mental Health & Addiction Services 350203-14	01/07/14	30/06/23	MHA20D	Adult Community Support Services - Non-clinical staff	Full Time Equivalent	Variations 11 & 12	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	350203	MHA20D	Yes				TE	Yes	Yes		
13	Te Korowai Hauora o Hauaki Incorporated 247791	350203-14	Mental Health & Addiction Services 350203-14	01/07/14	30/06/23	MHA22D	Vocational Support Services - Non-clinical staff	Full Time Equivalent	Variations 11 & 12	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	350203	MHA22D	Yes				TE	Yes	Yes		
13	Te Korowai Hauora o Hauaki Incorporated 247791	350203-14	Mental Health & Addiction Services 350203-14	01/07/14	30/06/23	MHD74C	Community based alcohol and other drug specialist services - Nursing and allied health staff	Full Time Equivalent	Variations 9 & 12	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	350203	MHD74C	Yes				TE	Yes	Yes		
13	Te Korowai Hauora o Hauaki Incorporated 247791	350203-14	Mental Health & Addiction Services 350203-14	01/07/14	30/06/23	MH44C	Child adolescent and youth community mental health services - Non-clinical staff	Full Time Equivalent	Variations 9 & 12	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	350203	MH44C	Yes				TE	Yes	Yes		
13	Te Korowai Hauora o Hauaki Incorporated 247791	350203-14	Mental Health & Addiction Services 350203-14	01/07/14	30/06/23	MHM90C	Specialist Community Team - Perinatal Mental Health - Nurses & allied health	Full Time Equivalent	Variations 9 & 12	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	350203	MHM90C	Yes				TE	Yes	Yes		
13	Te Korowai Hauora o Hauaki Incorporated 247791	350203-14	Mental Health & Addiction Services 350203-14	01/07/14	30/06/23	MHW68D	Family whanau support education info & advocacy service ICAY - non-clinical staff	Full Time Equivalent	Variations 11 & 12	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Fu l Time Equivalent	350203	MHW68D	Yes				TE	Yes	Yes		
14	Ember Services Limited 931022	363307-03	High & Complex Needs Residential 363307-03	01/07/19	30/06/23	MHFF	Mental Health - flex fund	Programme	Base contract	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Programme	363307	MHFF	Yes				og emme	Yes	Yes		
14	Ember Services Limited 931022	363307-00				MHA24	Housing and Recovery Services Day Time/ Awake Night support	Bed Day	Base contract & Vari	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Bed Day	363307	MHA24	Yes				Occup ed bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB.	Why are there differences in unit rate in CCPS compared to contract for MHA24 and MHF86?
14	Ember Services Limited 931022	363307-01				MHF86			Base contract	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Bed Day	363307	MHF86	Yes				Occup ed bed day	Yes		CCPS - volume as advised by Waikato DHB. Portion of contract paid via CCPS doesn't appear on MoH listing of CMS/CCPS contracts.	
14	Ember Services Limited 931022	363307-03	High & Complex Needs Residential 363307-03	01/07/19	30/06/23	MHF86	Forensic Community based Intensive Service for Recovery	Bed Day	Base contract	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Bed Day	363307	MHF86	Yes				Occup ed bed day	Yes	No but accept*	REPORTED (refer section 4.1.1 Note 3 of our report to MoH)	
15	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-00				MHA24	Housing and Recovery Services Day Time/ Awake Night support	Bed Day	Base contract			5-Oct-19	30-Jun-20	Bed Day	364299	MHA24	Yes				Occup ed bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB.	Why are there differences in ( ) unit rate in CCPS compared to contract and (2) volumes in CCPS compared bednights claimed from WDHB?  WDHB response: Bed night unit price variance is due to WIN2 contribution; refer Note A at foot of this appendix in cell A1166. Bed night volume reported by DHB is confirmed. Variance could relate to later adjustments made in following financial year; DHB would need more detail to fully understand the 4 641 recorded in CCPS.
15	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-00				MHA25	Housing and Recovery Services Day Time/ Responsive Night Support	Bed Day	Base contract			5-Oct-19	30-Jun-20	Bed Day	364299	MHA25	Yes				Occup ed bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB.	Why are there differences in ( ) unit rate in CCPS compared to contract and (2) volumes in CCPS compared bednights claimed from WDHB?  WDHB response: Bed night unit price variance is due to WIN2 contribution; refer Note A at foot of this appendix in cell A1166. Bed night volume reported by DHB is confirmed. Variance could relate to later adjustments made in following financial year; DHB would need more detail to fully understand the 572 recorded in CCPS.
16	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MHA03	Adult Crisis Respite	Bed Day	Base contract			1-Oct-19	30-Jun-20	Bed Day	364299	MHA03	Yes				Occup ed bed day	Yes	No but accept*		
16	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MHA20D	Adult Community Support Services - Non-clinical staff	Full Time Equivalent	Base contract			1-Oct-19	30-Jun-20	Fu l Time Equivalent	364299	MHA20D	Yes				TE	Yes	Yes		
16	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MHA21D	Activity Based Recovery Support Services - Non-clinical staff	Full Time Equivalent	Base contract			1-Oct-19	30-Jun-20	Fu l Time Equivalent	364299	MHA21D	Yes				TE	Yes	Yes		
16	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MH44C	Child adolescent and youth community mental health services - Non-clinical staff	Full Time Equivalent	Base contract			1-Oct-19	30-Jun-20	Fu l Time Equivalent	364299	MH44C	Yes				TE	Yes	Yes		
16	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MKH59C	Community based alcohol and other drug specialist services - Nurses & allied health staff	Full Time Equivalent	Base contract			1-Oct-19	30-Jun-20	Fu l Time Equivalent	364299	MKH59C	Yes				TE	Yes	Yes		
16	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MHW68D	Family whanau support education information and advocacy service - Clinical staff	Full Time Equivalent	Base contract			1-Oct-19	30-Jun-20	Fu l Time Equivalent	364299	MHW68D	Yes				TE	Yes	Yes		
16	Te Runanga O Kirikiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MHAD14C	Over time disorders (mental health & addiction) - Nursing and/or allied health staff	Full Time Equivalent	Base contract			1-Oct-19	30-Jun-20	Fu l Time Equivalent	364299	MHAD14C	Yes				TE	Yes	Yes		

Sample	Provider Legal Entity (Who the DHB have contracted with)	Contract ID	Contract Description	Contract Start Date	Contract End Date	Purchase Unit Code	Purchase Unit Description	Unit of Measure	Contract ID	Variation start date	Variation finish date	Period covered in 2019/20 from	Period covered in 2019/20 to	Unit of Measure per contract	Contract	Purchase Unit	Purchase unit is for MHI service?	2019/20 value difference	Volume difference	Unit price per contract	Unit of Measure contract should be	UoM in contract consistent with DO	UoM in CMS/CCPS consistent with DO	Audit comments	Questions and WDH responses
16	Te Runanga O Kiri Kiriroa Charitable Trust 242836	364299-02	Mental Health Services 64299-02	01/10/19	30/06/23	MHK59E	Kaupapa Maori community clinical support service - Cultural	Full Time Equivalent	Base contract			1-Oct-19	30-Jun-20	Full Time Equivalent	364299	MHK59E	Yes				TE	Yes	Yes		
17	Raukawa Charitable Trust 685836	335393-14	Waka Taua Wellness Programme 335393-14	01/09/10	30/09/23	MHD48C	Child adolescent and youth alcohol and drug community services - Non-clinical staff	Full Time Equivalent	Variations 11 & 12	1-Jul-18	30-Sep-20	1-Jul-19	30-Jun-20	Full Time Equivalent	335393	MHD48C	Yes				TE	Yes	Yes		
17	Raukawa Charitable Trust 685836	335393-14	Waka Taua Wellness Programme 335393-14	01/09/10	30/09/23	MHQJ	Mental Health - quality and audit	Programme	Variations 11 & 12	1-Jul-18	30-Sep-20	1-Jul-19	30-Jun-20	Bed Day	335393	MHQJ	Yes				Occupied bed day	No	Yes		
18	EMERGE Aotearoa Limited 685697	353469-09	Adult Mental Health Services 353469-09	01/07/15	30/06/23	MHA20D	Adult Community Support Services - Non-clinical staff	Full Time Equivalent	Variations 6 & 7	1-Oct-19	30-Jun-21	1-Jul-19	30-Jun-20	Full Time Equivalent	353469	MHA20D	Yes				TE	Yes	Yes		
18	EMERGE Aotearoa Limited 685697	353469-09	Adult Mental Health Services 353469-09	01/07/15	30/06/23	MHWF	Mental Health - workforce	Programme	Variations 6 & 7	1-Jul-19	30-Jul-20	1-Jul-19	30-Jun-20	Programme	353469	MHWF	Yes				Occupied bed day	Yes	Yes		
18	EMERGE Aotearoa Limited 685697	353469-09	Adult Mental Health Services 353469-09	01/07/15	30/06/23	MHA12D	Service for Profoundly Hearing Impaired - Non-clinical staff	Full Time Equivalent	Variations 6 & 7	1-Jul-19	30-Jul-20	1-Jul-19	30-Jun-20	Full Time Equivalent	353469	MHA12D	Yes				TE	Yes	Yes		
18	EMERGE Aotearoa Limited 685697	353469-09				MHF86			Variation 7	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	353469	MHF86	Yes				Occupied bed day	Yes		CCPS - volume as advised by Waikato DHB. Portion of contract paid via CCPS doesn't appear on MoH listing of CMS/CCPS contracts. <b>REPORTED</b> (refer section 4.1.1 Note 3 of our report to MoH)	
18	EMERGE Aotearoa Limited 685697	353469-09	Adult Mental Health Services 353469-09	01/07/15	30/06/23	MHF86	Forensic Community based Intensive Service for Recovery	Bed Day	Variation 7	1-Jul-18	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	353469	MHF86	Yes				Occupied bed day	Yes	No but accept*		
19	Ember Services Limited 931022	363307-01				MHA24	Housing and Recovery Services Day time/ Awake Night support	Bed Day	Base contract and Variation 1	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Bed Day	363307	MHA24	Yes				Occupied bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	Why is there a difference in unit rate in CCPS compared to contract?  WDHB response: as for sample 14 above
20	The Higher Ground Drug Rehab Unit Trust 430665	334033-15	Alcohol & Drug Residential Treatment Services 334033-15	01/07/10	30/06/23	MHD76	Intensive and other drug services with accommodation	Bed Day	Variations 12 & 13	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Bed Day	334033	MHD76	Yes				Available bed day	Yes	No but accept*		
20	The Higher Ground Drug Rehab Unit Trust 430665	334033-15	Alcohol & Drug Residential Treatment Services 334033-15	01/07/10	30/06/23	MHD76C	Intensive and other drug services with accommodation - Nursing and allied health staff	Full Time Equivalent	Variations 10 & 13	1-Jul-19	30-Jul-21	1-Jul-19	30-Jun-20	Full Time Equivalent	334033	MHD76C	Yes				TE	Yes	Yes		
20	The Higher Ground Drug Rehab Unit Trust 430665	334033-15	Alcohol & Drug Residential Treatment Services 334033-15	01/07/10	30/06/23	MHD76S	Intensive and other drug services with accommodation	Service	Variation 14	1-Jul-19	30-Jul-21	1-Jul-19	30-Jun-20	Service	334033	MHD76S	Yes				Service	Yes	Yes		
21	Odyssey House Trust - Mt Eden	334057-13				MHD76	Intensive and other drug services with accommodation	Bed Day	Variations 12 & 13			1-Jul-19	30-Jun-20	Bed Day	334057	MHD76	Yes				Available bed day	Yes	No but accept*	CCPS - volume as advised by Waikato DHB	Why is there a difference in volumes in CCPS compared to bed nights claimed as provided by WDH?  WDHB response: contracts covering 2019/20 (Variations 0 - 13) total \$346 990. Contract Volume of 2 196. Actual volume of 1 945 is due to low occupancy.
22	Raukawa Charitable Trust 685836	334883-13	Child & Youth Community Mental Health & Addictions Services - South Cluster 334883-13		30/06/21	MH44C	Infant child adolescent and youth community mental health services - Nursing and/or allied health	Full Time Equivalent	Variation 11 & 13	1-Dec-18	30-Jun-21	1-Jul-19	30-Jun-20	Full Time Equivalent	334883	MH44C	Yes				TE	Yes	Yes		
22	Raukawa Charitable Trust 685836	334883-13	Child & Youth Community Mental Health & Addictions Services - South Cluster 334883-13		30/06/21	MHW68D	Fam ly whanau support education info & advocacy service ICAY - non-clinical staff	Full Time Equivalent	Variations 12 & 13	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Full Time Equivalent	334883	MHW68D	Yes				TE	Yes	Yes		
22	Raukawa Charitable Trust 685836	334883-13	Child & Youth Community Mental Health & Addictions Services - South Cluster 334883-13		30/06/21	MHP63D	Pacific community clinical & support service - non-clinical	Full Time Equivalent	Variations 12 & 13	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Full Time Equivalent	334883	MHP63D	Yes				TE	Yes	Yes		
23	Nga Ringa Awhina O Hauora Trust Board 653981	350294-06	Adult Needs Assessment / Court Liaison Services 350294-06		30/06/20	MHA18C	Needs Assessment and Service Coordination - Nursing and/or allied health staff	Full Time Equivalent	Variation 6	1-Jul-19	30-Sep-19	1-Jul-19	30-Jun-20	Full Time Equivalent	350294	MHA18C	Yes				TE	Yes	Yes	OK as both CMS & contract were for three months 1 July to 30 September 2019	
23	Nga Ringa Awhina O Hauora Trust Board 653981	350294-06	Adult Needs Assessment / Court Liaison Services 350294-06		30/06/20	MHF80A	Forensic Mental Health Community Service - Senior medical staff	Full Time Equivalent	Variation 6	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Full Time Equivalent	350294	MHF80A	Yes				TE	Yes	Yes	Contract details agree with data held in CMS/CCPS worksheet and are based on the contract running for all of 2019/2020. However the contract was terminated early i.e. on 30 September 2019 and replaced by contract 364130 from 1 October 2019. Portion of contract for 1 October 2019-30 June 2020 is also shown in sample 2 so the purchase unit is duplicated in CMS for nine months.  <b>REPORTED</b> (refer section 4.1.1 Note 4 of our report to MoH)	
23	Nga Ringa Awhina O Hauora Trust Board 653981	350294-06	Adult Needs Assessment / Court Liaison Services 350294-06		30/06/20	MHF85C	Forensic Mental Health - Court Liaison Service - Nurses & allied health staff	Full Time Equivalent	Variation 6	1-Jul-19	30-Jun-20	1-Jul-19	30-Jun-20	Full Time Equivalent	350294	MHF85C	Yes				TE	Yes	Yes	as for MHF80A	
24	New Progress Enterprises Charitable Trust 249826	352937-09	Consumer Support Services 352937-09	01/07/15	30/06/23	MHA21D	Activity Based Recovery Support Services - Non-clinical staff	Full Time Equivalent	Variations 6 & 7	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Full Time Equivalent	352937	MHA21D	Yes				TE	Yes	Yes		
24	New Progress Enterprises Charitable Trust 249826	352937-09	Consumer Support Services 352937-09	01/07/15	30/06/23	MHA22D	Vocational Support Services - Non-clinical staff	Full Time Equivalent	Variations 6 & 7	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Full Time Equivalent	352937	MHA22D	Yes				TE	Yes	Yes		
24	New Progress Enterprises Charitable Trust 249826	352937-09	Consumer Support Services 352937-09	01/07/15	30/06/23	MHC35F	Consumer resource and information service - Peer support	Full Time Equivalent	Variations 6 & 7	1-Jul-19	30-Jun-21	1-Jul-19	30-Jun-20	Full Time Equivalent	352937	MHC35F	Yes				TE	Yes	Yes		
25	Whakarongorau Aotearoa New Zealand Telehealth Services LP 65363C	358057-04	Mental Health Triage Service 358057-04	01/07/17	30/09/23	MHQJ	Mental Health - quality and audit	Programme	Variation 2	1-Jul-18	30-Sep-20	1-Jul-19	30-Jun-20	Programme	358057	MHQJ	Yes				Occupied bed day	Yes	Yes		

Note A - MH Residential bed day process/ payments (as advised by WDH)

The price that is recorded in these Waikato DHB contracts is the full bed day price e.g. \$132.50 for a 13 bed night. Once the Residential Support Subsidy (RSS)/WINZ contribution is netted off (paid directly to the provider from MSD for each resident) the DHB pays the remainder to the provider. Hence the payments to providers by the DHB reflect a lower payment per bed day than the price that appears in the agreement – usually by about \$24 - \$26 per day. The MSD contribution can vary from that norm depending on the circumstances/status of the individual resident, and can be as low as \$18 per bed day; this mechanism applies to 99.9% of residents in these facilities. The main up-side to this approach is that if there is a delay in processing an MSD benefit application the provider gets paid the full bed day price in the interim, with CCPS putting through a retrospective adjustment once the benefit level has been determined to reflect the nett cost to the DHB.

**Appendix 19:**  
**Analysis of Operational Revenue and Expenditure by account classification**  
**19/20 Actual and Budget including and excluding cost centres with MOH Side Contracts in place**

(using financial information provided by Waikato DHB)

					Ringfence Funded	
	19/20 TOTAL SMHS Actuals	19/20 TOTAL SMHS Budget	MOH Side Contract ACTUAL	MOH Side Contract BUDGET	19/20 Actuals (Excl Side Contracts)	19/20 Budgets (Excl Side Contracts)
<b>REVENUE</b>	<b>(3,257,652)</b>	<b>(3,401,920)</b>	<b>(1,249,841)</b>	<b>(1,245,669)</b>	<b>(2,007,811)</b>	<b>(2,156,251)</b>
<b>GOVERNMENT AND CROWN AGENCY REVENUE</b>	<b>(2,497,373)</b>	<b>(2,415,621)</b>	<b>(1,249,841)</b>	<b>(1,245,669)</b>	<b>(1,247,532)</b>	<b>(1,169,952)</b>
MOH - Non-Devolved Funding	(1,249,841)	(1,425,275)	(1,249,841)	(1,245,669)	0	(179,606)
Clinical Training Revenue	(887,290)	(873,584)	0	0	(887,290)	(873,584)
Other Government Revenue	(360,242)	(116,762)	0	0	(360,242)	(116,762)
<b>NON GOVERNMENT REVENUE</b>	<b>(760,279)</b>	<b>(986,299)</b>	<b>0</b>	<b>0</b>	<b>(760,279)</b>	<b>(986,299)</b>
Other Income	(760,279)	(986,299)	0	0	(760,279)	(986,299)
<b>EXPENDITURE</b>	<b>86,950,862</b>	<b>90,372,001</b>	<b>932,000</b>	<b>901,523</b>	<b>86,018,862</b>	<b>89,470,478</b>
<b>EMPLOYEE EXPENSES</b>	<b>77,389,045</b>	<b>81,024,706</b>	<b>901,601</b>	<b>870,158</b>	<b>76,487,444</b>	<b>80,154,548</b>
Medical Employees	16,524,994	19,495,916	0	0	16,524,994	19,495,916
Nursing Employees	39,931,532	40,555,830	773,183	738,349	39,158,349	39,817,481
Allied Health Employees	14,985,629	15,598,354	105,851	110,653	14,879,777	15,487,701
Support Employees	2,138	0	0	0	2,138	0
Mgmt and Admin Employees	5,944,753	5,374,606	22,566	21,155	5,922,186	5,353,450
<b>OUTSOURCED SERVICES</b>	<b>3,404,798</b>	<b>2,397,551</b>	<b>0</b>	<b>0</b>	<b>3,404,798</b>	<b>2,397,551</b>
Medical Personnel	2,567,545	261,977	0	0	2,567,545	261,977
Nursing Personnel	732,379	2,131,066	0	0	732,379	2,131,066
Allied Health Personnel	1,062	0	0	0	1,062	0
Support Personnel	1,920	0	0	0	1,920	0
Management and Administration Personnel	(59)	0	0	0	(59)	0
Outsourced Personnel	0	(84,312)	0	0	0	(84,312)
Outsourced Clinical Services	100,122	88,821	0	0	100,122	88,821
Outsourced Corporate / Governance Services	1,829	0	0	0	1,829	0
<b>CLINICAL SUPPLIES</b>	<b>2,283,293</b>	<b>2,808,021</b>	<b>9,049</b>	<b>12,458</b>	<b>2,274,243</b>	<b>2,795,564</b>
Treatment Disposables	196,096	36,050	3,981	4,179	192,116	31,872
Diagnostic and Sterile Supplies	26,476	22,291	355	510	26,121	21,781
Instruments and Equipment	27,931	11,340	665	550	27,265	10,790
Patient Appliances	1,063	1,113	0	0	1,063	1,113
Implants and Prostheses	216	0	0	0	216	0
Pharmaceuticals	25,181	17,504	73	0	25,108	17,504
Other Clinical and Client Costs	2,006,329	2,719,723	3,976	7,219	2,002,353	2,712,504
<b>NON-CLINICAL EXPENSES</b>	<b>3,809,154</b>	<b>3,958,758</b>	<b>20,826</b>	<b>18,468</b>	<b>3,788,328</b>	<b>3,940,289</b>
Hotel and Laundry Expenses	600,830	643,467	14,285	13,275	586,545	630,192
Facilities Expenses	1,363,283	1,316,683	166	0	1,363,116	1,316,683
Transport and Travel	1,054,736	1,158,227	139	0	1,054,597	1,158,227
ITC Expenses	167,487	85,513	440	0	167,048	85,513
Compliance and Corporate Costs	177,184	197,003	0	0	177,184	197,003
Other Operating Expenses	363,759	504,951	5,011	4,654	358,749	500,297
Asset Expenses	81,875	52,913	786	538	81,089	52,374
<b>INTERNAL ALLOCATIONS</b>	<b>64,572</b>	<b>182,965</b>	<b>523</b>	<b>439</b>	<b>64,049</b>	<b>182,526</b>
<b>Grand Total</b>	<b>83,693,209</b>	<b>86,970,081</b>	<b>(317,841)</b>	<b>(344,146)</b>	<b>84,011,050</b>	<b>87,314,227</b>

**Appendix 20:**  
**Analysis of Operational Revenue**

External Revenue	Amount (19/20)
<b>Government and Crown Agencies</b>	<b>-\$ 1,247,532</b>
Health Workforce NZ Medical Contract	-\$ 792,373
Department Of Corrections	-\$ 165,000
Ministry of Health	-\$ 94,542
University of Auckland	-\$ 80,438
Hauora Waikato	-\$ 62,580
Healthshare Limited	-\$ 27,600
Accident Compensation Corporation	-\$ 8,995
University of Otago	-\$ 6,790
Auckland University of Technology	-\$ 5,800
Te Pou (Skills Matter)	-\$ 2,411
POC Credit	-\$ 453
Accrual	-\$ 375
Wellnz Limited	-\$ 76
Taylor & Co Limited	-\$ 60
Work Aon	-\$ 40
<b>Other Revenue</b>	<b>-\$ 760,279</b>
Ministry of Justice (Hamilton)	-\$ 191,401
Pinnacle Incorporated - Midlands Health Network	-\$ 146,682
Odyssey House Trust	-\$ 141,645
Ministry of Justice (New Plymouth)	-\$ 99,416
Midlands Health Network Limited	-\$ 64,585
Ministry of Justice (Tauranga)	-\$ 46,221
Tian Yue Chen	-\$ 17,823
Ministry of Justice (Whakatane)	-\$ 17,626
Jury Service	-\$ 15,705
Madison Amy Bacher	-\$ 14,309
Ministry of Justice (Hawera)	-\$ 5,086
Ministry of Justice (Thames)	-\$ 4,427
Department Of Corrections	-\$ 1,920
Ministry of Justice (Manukau District Court)	-\$ 1,890
Ministry of Justice (Huntly)	-\$ 1,764
Ministry of Justice (Waihi)	-\$ 1,260
Sophia Bruggemann	-\$ 1,220
Ministry of Justice (Taumarunui)	-\$ 1,164
Auckland District Health Board	-\$ 1,008
Ministry of Justice (Tokoroa District Court)	-\$ 504
Umesha Urala Liyanage Dona	-\$ 350
Accident Compensation Corporation	\$ 36
Accrual	\$ 15,691
<b>Revenue MoH side-arm contracts</b>	<b>-\$ 1,249,841</b>
Ministry of Health	-\$ 1,249,841
<b>Grand Total</b>	<b>-\$ 3,257,652</b>

Appendix 21:  
Allocated savings (planned vs actuals)

S9(2)(b)(ii)

Released under the Official Information Act 1982



## Appendix 22

## Corporate Overhead Allocation to Mental Health

FromDept	FromDeptDesc	S9(2)(b)(ii)	Allocation Method
131	1965 WKT DIRECTOR OF NURSING		Nursing FTE
139	Café Trading		Food Stats
153	Clinical Equipment Pool		Medical Electronics stats
171	Chief Medical Officer		Medical FTE
181	2305 CWS MEDICAL ELECTRONICS		Medical Electronics stats
190	2331 WKT WKT INFECTION CONTROL		Medical and Nurse Staff FTE
191	2333 CPT WAIKATO MEDICAL GAS		Medical Gas Stats
213	2471 WKT PHARMACY		Pharmacy Usage
218	Nutrition & Food - Supplements		Food Stats
293	2902 WKT ATTENDENTS RECOVERY		Attendants Stats
296	2919 CWS WKT LIBRARY SERVICES		Medical and Nurse Staff FTE
480	2329 CWS MEDICAL RECORDS		Number of Patients
488	P & DISTRIBUTION		Distribution Stats
489	2317 CPT HEALTH & SAFETY SERV		FTE Statistics
492	2500 CWS FOOD & NUTRITION		Food Stats
499	1899 CWS BRYANT EDUCATION CNTR		Bryant Education
502	1001 CWS INFORMATION SERVICES		FTE Statistics
622	2914 WKT Nursing Services Admin		Nursing FTE
640	2901 Property Waikato (non-T-hospitals)		Sq Metres Occupied
642	3233 WKT BUSINESS SUPPORT ADM		FTE Statistics
643	1846 Te Whare Taurima		Number of Patients
644	Waikato Provider Management		FTE Statistics
648	2064 WKT 24 HRS MANAGEMENT		Number of IP Patients
652	1929 CPT CORPORATE SUPPORT		FTE Statistics
653	Governance CEO & Board		G & A Total Costs
654	2316 WKT VISCOM & Enquiries		Department Direct Costs Auto Update
664	HW03 Waikato Hosp Services		FTE Statistics
758	2074 Palliative Care		Department Total Costs Auto Update
759	1800 PROPERTY DHB Wide		Department Total Costs Auto Update
765	Community Clinical Supp Admin		FTE Statistics
766	Waikato & Rural Hospital OP Services		Number of OP Patients
767	Waikato Hospital OP Services		Number of OP Patients_excl rurals
Grand Total - Actual 2019/20			