

Chief Executive Expense Disclosures: A Guide for Agency Staff

The following is a summary from "Chief Executive Expense Disclosures: A Guide for Agency Staff": <http://www.ssc.govt.nz/assets/Legacy/resources/Chief-Executive-Expense-Disclosure-Guide.pdf>
Please read that in full first.

In the following worksheets, cells shaded light green require input. All other cells are locked to prevent change.

Purpose

The purpose of regular public disclosure of Chief Executive's (CE) expenses is to provide transparency and accountability for discretionary expenditure by CEs of Public Service departments and statutory Crown entities. Publishing clear and detailed disclosures is integral to building and maintaining the public's trust and confidence in the State services.

What is covered?

All expenses for items experienced, used or declined by CEs in performing their role are required to be disclosed, whether paid by credit card or invoiced. This includes expenses for more personal undertakings, such as professional development expenditure, in addition to outgoings for the likes of travel and entertainment. CE expenses are not generally regarded as personal or commercially sensitive. Refer to the Ombudsman Guide to Chief Executive Expenses for guidance. Business or corporate expenses for the organisation that are met from the CE's budget or paid by his /her credit card are excluded. Expense disclosures cover the full period of the report, and are completed by each CE, including Acting CEs.

How does it work?

CEs disclose the expenses, gifts & hospitality they have expended or been offered using this SSC Excel workbook. CEs formally approve completed Excel workbooks and an appropriate person reviews them. They are posted on agency websites and linked to [www.data.govt.nz](https://www.data.govt.nz/toolkit/how-do-i-add-or-update-our-chief-executive-expenses/). See: <https://www.data.govt.nz/toolkit/how-do-i-add-or-update-our-chief-executive-expenses/>

When and how often are disclosures made?

Disclosures cover the year to 30 June and are expected to be published by 31 July.

Disclosed Information - this workbook includes a tab for each of the following categories:

Summary and sign-off

This tab contains a summary of the information presented: it includes a single place to update entity information, running totals of the different types of expenses and gifts/benefits, and records the required checks and sign-offs before publication.

Travel

All expenses incurred by CEs during international, national and local travel are disclosed. Expenditure relating to each trip is grouped (particularly for overseas trips), but the nature of the items of expenditure are disclosed separately, with individual lines for the likes of airfares, accommodation, meals, and taxis.

Hospitality

All work-related hospitality expenses provided by the CE to people external to Public Service departments and statutory Crown entities.

All other expenses

All other expenses incurred by the CE that are not captured under the definition of travel, hospitality or gifts and benefits are disclosed in this section. This includes items such as cell phone and data costs, subscriptions, membership fees, conference fees, and professional development fees.

If in doubt, the principles of transparency and accountability apply and therefore all items are disclosed, unless there is a very good reason not to. The Ombudsman's view is that "because this expenditure is incurred by very senior employees acting in an official capacity and for a business purpose, the privacy interests of the chief executives who incurred the expenditure are low".

Gifts and benefits

All gifts, invitations to events and other hospitality, of \$50 or more in total value per year, accepted or declined by the CE from people external to the organisation are disclosed. A brief explanation of what the CE did with the gifts and benefits is supplied, which includes whether the offer was declined.

Usually gifts and benefits that have more than a token value are also declared on an open register within agencies, as well as on the expenses disclosure. Please note that anything offered is official information and is covered by the Official Information Act.

The value of each gift or benefit should be provided/estimated where possible. If an estimate is approximate, valuation 'ranges' can be submitted. It should be recorded where the cost of a gift cannot be reasonably estimated, or where an estimate is inappropriate (e.g. because of the nature of the item or because disclosing an estimated value might cause offence).

How to present information

Provide information using this SSC Excel workbook: <http://www.ssc.govt.nz/ce-expenses-disclosure>

Complete separate tables for each category using the tabs provided in this Excel workbook: Travel, Hospitality, Gifts and Benefits, All other expenses.

Complete all fields. The header (organisation name, CE name and reporting period) will pre-populate once you enter it on the 'Summary and sign-off' tab.

Whether costs are GST exclusive or inclusive needs to be consistent on each sheet, and ideally should be consistent across all sheets. You have the option to use GST exclusive or inclusive as it may depend how you get your source information.

Mark clearly if no information to disclose - where there is no information to disclose, record this clearly on the spreadsheet with a suitable description such as "no travel expenses to disclose for this period"; "no gifts received" or "no hospitality provided". Please do not leave the page blank.

Ensure the disclosure is for the full reporting period. Include separate disclosures for each CE, including Acting CEs.

Provide sufficient detail for each item in the spreadsheet. Agencies are encouraged to take a why, what, who, where and how approach to describing individual items. A good description that outlines the nature of the item and its purpose improves understanding of why expenses have been incurred or why gifts and hospitality have been given or received.

Provide full information for every entry. The alert "Some records may be incomplete" will show in the 'Total' line if any expense has 'Cost' or 'Type of expense' missing, or, any gift has 'Accepted/Declined', 'Description' or 'Estimated value' missing.

The subtotals and totals should appear and update automatically, once you add information to the rows above. Insert more rows as you need - right click on the row number (at the left of screen) and select 'Insert' - new row will insert above.

Uploading the workbook - please ensure it is easy to find on your website.

The Disclosures webpage could be headed with a statement such as: "(This agency) is disclosing the Chief Executive's expenses, gifts and hospitality as part of its commitment to transparency and accountability".

Further assistance

The above is a summary from "Chief Executive Expense Disclosures: A Guide for Agency Staff": <http://www.ssc.govt.nz/assets/Legacy/resources/Chief-Executive-Expense-Disclosure-Guide.pdf>

Please read that in full first.

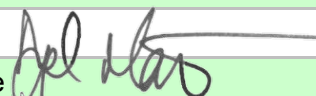

If you have any questions, contact the team at ceexpenses@ssc.govt.nz

For help with publishing on data.govt contact info@data.govt.nz.

Expenses should be posted on agency websites and linked to www.data.govt.nz. See: <https://www.data.govt.nz/toolkit/how-do-i-add-or-update-our-chief-executive-expenses/>

Provide information using this SSC Excel workbook: <http://www.ssc.govt.nz/ce-expenses-disclosure>

Chief Executive Expenses, Gifts and Benefits Disclosure - summary & sign-off*

Organisation Name	External Reporting Board
Chief Executive**	April Mackenzie
Disclosure period start***	1 July 2021
Disclosure period end***	30 June 2022
Agency totals check	Data and totals checked on all sheets
Chief Executive approval****	This disclosure has been approved by the Chief Executive 
Other sign-off****	the Acting Chair of External Reporting Board Jane Taylor 

This summary page updates automatically from the 'Travel', 'Hospitality', 'All other expenses', and 'Gifts and benefits' tabs.

Throughout this workbook, input cells are shaded light green.

Summary of expenses	Cost in NZ\$	GST inc / exc		Gifts and benefits	Count
Travel expenses	\$6,778.26	Figures exclude GST		Number offered	0
Hospitality	\$107.23	Figures exclude GST		Number accepted	0
Other expenses	\$11,594.95	Figures exclude GST		Number declined	0
International Travel	\$0.00	Figures exclude GST			
Domestic Travel	\$6,758.87	Figures exclude GST			
Local Travel	\$19.39	Figures exclude GST			
Notes					
* Headings on following tabs will pre populate with what you enter on this tab					
** Create a new workbook for a new Chief Executive					
*** Update if a shorter or different period is covered					
**** This disclosure must be approved by the Chief Executive and another appropriate party, e.g. Board Chair, Chief Financial Officer or Audit and Risk Committee member					

Chief Executive Expense Disclosure

Organisation Name	External Reporting Board
Chief Executive	April Mackenzie
Disclosure period start	1 July 2021
Disclosure period end	30 June 2022
GST on costs	Figures exclude GST
Agency totals check	Data and totals on this worksheet checked and confirmed

International, domestic and local travel expenses

All expenses incurred by chief executive during international, domestic and local travel. Group expenses relating to each trip.

International Travel (including travel within NZ at beginning and end of overseas trip)

Date(s)*	Cost in NZ\$**	Purpose of travel (e.g. attending XYZ conference for 3 days)***	Type of expense (e.g. hotel, airfares, taxis, meals & for how many people)	Location(s)
Subtotal - international travel	\$0.00	Check - there are no hidden rows with data	Check - each entry provides sufficient information	

Domestic Travel (within NZ, including travel to and from local airport)

Date(s)*	Cost in NZ\$	Purpose of travel (e.g. visiting district office for two days...)***	Type of expense (e.g. hotel, airfares, taxis, meals & for how many people)	Location(s)
2 July 2021	\$43.48	Climate related disclosures (CRD) meeting Auckland	Parking at Queenstown Airport	Queenstown
2 July 2021	\$99.65	Climate related disclosures (CRD) meeting Auckland	Taxi-Central Taxi Auckland	Auckland
7 July 2021	\$86.78	Climate related disclosures (CRD) meeting Auckland	Taxi-Crown Cabs Ltd Auckland	Auckland
2 July 2021	\$23.04	Climate related disclosures (CRD) meeting Auckland	Meal at Sectra Café Auckland	Auckland
9 July 2021	\$43.04	Climate related disclosures (CRD) meeting Auckland	Meal-Ortolana Auckland	Auckland
2 July 2021	\$315.97	Climate related disclosures (CRD) meeting Auckland	Accommodation - the Hotel Britomart	Auckland
1 July 2021	\$471.65	Climate related disclosures (CRD) meeting Auckland	Return flights between Queenstown & Auckland	Queenstown/Auckland
31 July 2021	\$102.43	FMA Board meeting CRD -Michele Embling and April Mackenzie	Flight Auckland to Wellington	Auckland/Wellington
31 July 2021	\$350.26	FMA Board meeting CRD -Michele Embling and April Mackenzie	Flight Queenstown to Auckland	Queenstown/Auckland
3 August 2021	\$91.83	FMA Board meeting CRD -Michele Embling and April Mackenzie	Taxi-Central Taxi Auckland	Auckland
3 August 2021	\$93.91	FMA Board meeting CRD -Michele Embling and April Mackenzie	Taxi-Central Taxi Auckland	Auckland
3 August 2021	\$9.76	FMA Board meeting CRD -Michele Embling and April Mackenzie	Meal - QT Auckland	Auckland
3 August 2021	\$398.26	FMA Board meeting CRD -Michele Embling and April Mackenzie	Accommodation - QT Auckland	Auckland
9 August 2021	\$767.30	Attending Strategy meeting for influencing international accounting standard setting board	Return flights between Queenstown and Wellington	Queenstown/Wellington
30 August 2021	\$532.70	Attending meeting in Wellington and Christchurch CRD Wanaka	Return flights between Queenstown and Wellington and Christchurch	Queenstown/Wellington
7 October 2021	\$548.14	Integrated reporting brainstorm	Flight Sound Air Wanaka and Christchurch	Wanaka/Christchurch
30 November 2021	\$151.00	Meeting with staff member Joanne Scott and meeting with Executive Coach Andy Wotton (Nelson based)	Transportation- NZ Rent a Car Nelson	Nelson

30 November 2021	\$257.74	Meeting with staff member Joanne Scott and meeting with Executive Coach Andy Wotton (Nelson based)	Return flights Wellington and Nelson	Wellington/Nelson
30 November 2021	\$31.30	Meeting with staff member Joanne Scott and meeting with Executive Coach Andy Wotton (Nelson based)	Parking Wgtn Airport - day trip to Nelson	Wellington
31 January 2022	\$265.20	Team meeting in Christchurch	Return flight Wankaka and Christchurch	Wanaka/Christchurch
20 January 2022	\$412.70	Meeting with Executive Coach Andy Wotton Nelson based	Return flights Wellington and Nelson	Wellington/Nelson
20 January 2022	\$54.43	Meeting with Executive Coach Andy Wotton Nelson based	Taxis - Neslon 20/1	Nelson
19 May 2022	\$110.43	Suppliers selection XRB Nga Pou Ote Kawa Ora framework for ESG	Return flights Queenstown to Wellington	Queenstown/Wellington
25 May 2022	\$291.83	Meeting with Executive Coach Andy Wotton	Return flights Wellington and Nelson	Wellington/Nelson
25 May 2022	\$28.87	Meeting with Executive Coach Andy Wotton	Transportation-Nelson Taxi	Nelson
26 May 2022	\$36.09	Meeting with Executive Coach Andy Wotton	Transportation-Kiwi Cabs	Nelson
19 June 2022	\$77.39	XRB Board meeting (20 Jun) and Climate SteerCo group meeting (21 Jun)	Transportation - BRAR TRANSPORT-from airport to hotel	Auckland
22 June 2022	\$75.04	XRB Board meeting (20 Jun) and Climate SteerCo group meeting (21 Jun)	Taxi- Auckland Co OP Taxis to Auckland airport	Auckland
22 June 2022	\$411.78	XRB Board meeting (20 Jun) and Climate SteerCo group meeting (21 Jun)	Accommodation - the Parnell Auckland	Auckland
19 June 2022	\$576.87	XRB Board meeting (20 Jun) and Climate SteerCo group meeting (21 Jun)	Return flight Queenstown and Auckland	Queenstown/Auckland
Subtotal - domestic travel \$6,758.87 Check - there are no hidden rows with data Check - each entry provides sufficient information				

Local Travel (within City, excluding travel to airport)				
Date(s)*	Cost in NZ\$	Purpose of travel (e.g. meeting with Minister)**	Type of expense (e.g. taxi, parking, bus)	Location(s)
19 November 2021	\$19.39	Attending Communications Team Day meeting	Taxi	Office to Berhampore/Kingston
Subtotal - local travel \$19.39 Check - there are no hidden rows with data Check - each entry provides sufficient information				

Total travel expenses	\$6,778.26			
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Notes
* Any non-standard date format or date outside 1 July - 30 June will raise an alert. Check entry and select 'Yes' to accept/continue.
** Note that GST may not apply to overseas purchases.
*** Please include sufficient information to explain the trip and its costs including destination and duration.
Insert additional rows as needed: right click on a row number (left of screen) and select Insert - this will insert a row above selected row.
Group expenditure relating to each overseas trip.
Subtotals and totals will appear automatically once you put information in rows above.
Mark clearly if there is no information to disclose - provide a note to this effect in the 'Date' column (column A) for each travel category (local, domestic and international).

Chief Executive Expense Disclosure

Organisation Name	External Reporting Board
Chief Executive	April Mackenzie
Disclosure period start	1 July 2021
Disclosure period end	30 June 2022
GST on costs	Figures exclude GST
Agency totals check	Data and totals on this worksheet checked and confirmed

Hospitality Offered to Third Parties*

All hospitality expenses provided by the chief executive in the context of his/her job to anyone external to the Public Service or statutory Crown entities.

Date(s)**	Cost in NZ\$	Purpose of hospitality (e.g. hosting delegation from China, building relationships, team building)	Type of expense (what and for how many e.g. dinner for 5)	Location(s)
17 August 2021	\$8.70	Meeting with potential EA candidate	Coffee for 2 people	Pickle & Pie Wellington
28 September 2021	\$12.61	Coffee with potential candidate	Coffee for 2 people	Pickle & Pie Wellington
28 February 2022	\$41.57	Interview a new employee	Meal for 2 people	Nahm restaurant Nelson
5 May 2022	\$44.35	Meeting with potential senior staff	Meal for 2 people	Pickle & Pie Wellington
Total hospitality expenses	\$107.23	Check - there are no hidden rows with data	Check - each entry provides sufficient information	

Notes				

* Third parties include people and organisations external to the public service or statutory Crown entities.

** Any non-standard date format or date outside 1 July - 30 June will raise an alert. Check entry and select 'Yes' to accept/continue.

Insert additional rows as needed: right click on a row number (left of screen) and select Insert - this will insert a row above selected row.

Total cost will appear automatically once you put information in rows above.

Mark clearly if there is no information to disclose - provide a note to this effect in the 'Date' column (column A).

Chief Executive Expense Disclosure

Organisation Name	External Reporting Board
Chief Executive	April Mackenzie
Disclosure period start	1 July 2021
Disclosure period end	30 June 2022
GST on costs	Figures exclude GST
Agency totals check	Data and totals on this worksheet checked and confirmed

All Other Expenses

*All other expenditure incurred by the chief executive that is not travel, hospitality or gifts.
Include e.g. phone and data costs, subscriptions, membership fees, conference fees, professional development costs, books and anything else.*

Date(s)*	Cost in NZ\$	Purpose of expense (e.g. subscription part of employment agreement, development as agreed with SSC)	Type of expense (e.g. phone and data costs, membership fees)	Location(s)
18 July 2021	\$53.02	Cellphone monthly plan	Cellphone data costs	New Zealand
18 August 2021	\$53.10	Cellphone monthly plan	Cellphone data costs	New Zealand
18 September 2021	\$52.93	Cellphone monthly plan	Cellphone data costs	New Zealand
18 October 2021	\$52.50	Cellphone monthly plan	Cellphone data costs	New Zealand
18 November 2021	\$52.93	Cellphone monthly plan	Cellphone data costs	New Zealand
18 December 2021	\$53.79	Cellphone monthly plan	Cellphone data costs	New Zealand
18 January 2022	\$53.62	Cellphone monthly plan	Cellphone data costs	New Zealand
18 February 2022	\$53.02	Cellphone monthly plan	Cellphone data costs	New Zealand
18 March 2022	\$53.89	Cellphone monthly plan	Cellphone data costs	New Zealand
18 April 2022	\$54.82	Cellphone monthly plan	Cellphone data costs	New Zealand
18 May 2022	\$52.93	Cellphone monthly plan	Cellphone data costs	New Zealand
18 June 2022	\$53.02	Cellphone monthly plan	Cellphone data costs	New Zealand
20 December 2021	\$781.74	SamSung cellphone	Cellphone	
3 June 2022	\$734.78	CAANZ Membership	Membership Fee	New Zealand
13 December 2021	\$35.83	Meeting with the Board member Jackie Cheyne	Breakfast for 2 people	Relishes Wanaka
26 April 2022	\$128.70	Dinner with the Board Chair Michele Embling	Meal for 2 people	Capitol Wellington
21 June 2022	\$13.91	Catch up with the Board Chair Michele Embling and Deputy Chair Jane Taylor before SteerCo meeting	Coffee for 3 people	Kanteen Auckland
22 June 2022	\$10.43	the Board Chair Michele Embling and Deputy Chair Jane Taylor coffee	Coffee for 2 people	Red Rabbit Coffee Co Auckland
30 November 2021	\$9,250.00	Development coaching for April Mackenzie	Professional development	Nelson/New Zealand

Total other expenses	\$11,594.95	Check - there are no hidden rows with data	Check - each entry provides sufficient information
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Notes

* Any non-standard date format or date outside 1 July - 30 June will raise an alert. Check entry and select 'Yes' to accept/continue.
 Insert additional rows as needed: right click on a row number (left of screen) and select Insert - this will insert a row above selected row.
 Total cost will appear automatically once you put information in rows above.
 Mark clearly if there is no information to disclose - provide a note to this effect in the 'Date' column (column A).

Chief Executive Gifts and Benefits Disclosure

Organisation Name	External Reporting Board
Chief Executive	April Mackenzie
Disclosure period start	1 July 2021
Disclosure period end	30 June 2022
GST on values	Figures exclude GST
Agency totals check	Data and totals on this worksheet checked and confirmed

Gifts and Benefits over \$50 annual value

*Include all gifts, invitations to events and other hospitality, of \$50 or more in total value per year, offered to the chief executive by people external to the organisation.
Include all gifts, invitations or other hospitality **whether accepted or declined**.*

Date(s)*	Description (e.g. event tickets, etc.)	Was the gift accepted? (drop-down list in cell)	Offered by (who made the offer?)	Estimated value in NZ\$ (drop-down list in cell but provide specific value if possible)	Other comments (e.g. if given to others, whom?)

Total count of gift/benefit entries:	Offered	0	Check - there are no hidden rows with data	Check - each entry provides sufficient information
	Accepted	0		
	Declined	0		

Notes

* Any non-standard date format or date outside 1 July - 30 June will raise an alert. Check entry and select 'Yes' to accept/continue.

Insert additional rows as needed: right click on a row number (left of screen) and select Insert - this will insert a row above selected row.

A one-off offer of something worth \$25 is not included, but if the offer is made more than once a year, it should be disclosed.

Include items such as invitations to functions and events, event tickets, gifts from overseas counterparts and commercial organisations (including that accepted by immediate family members).

Include gifts and benefits that are declined.

Number of gifts/benefits will update automatically once you put information in rows above.

Mark clearly if there is no information to disclose - provide a note to this effect in the 'Date' column (column A).