

Secretary and Chief Executive Expense Disclosures: A Guide for Agency Staff

The following is a summary from "Public Service Secretaries and Chief Executive Expense Disclosures: A Guide for Agency Staff"
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 secretaries and/or chief executive's expenses is to provide transparency and accountability for discretionary expenditure by Public Service agencies and statutory Crown entities. Publishing clear and detailed disclosures is integral to building and maintaining the public's trust and confidence in the Public service.

What is covered?

All expenses for items offered, accepted or declined by secretaries or chief executives 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. Secretary and chief executive 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 secretaries or chief executive's budget or paid by their credit card are excluded. Expense disclosures cover the full period of the report, and are completed by each secretary or chief executive, including in Acting roles - Complete a separate workbook for each.

How does it work?

Secretaries or chief executives disclose the expenses, gifts & hospitality they have expended or been offered using this Excel workbook. Secretaries or chief executives formally approve completed Excel workbooks and an appropriate person reviews them (see guidance). 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 secretaries or chief executives 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 secretary or chief executive to people external to Public Service agencies and statutory Crown entities.

All other expenses

All other expenses incurred by the secretary or chief executive 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, offered, accepted or declined by the secretary or chief executive from people external to Public Service agencies and statutory Crown entities are disclosed. A brief explanation of what the secretary or chief executive 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 such as a cultural gift).

How to present information

[Provide information using this Excel workbook: https://www.publicservice.govt.nz/resources/ce-expenses-disclosure/](https://www.publicservice.govt.nz/resources/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, secretary or chief executive 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 secretary or chief executive, including those in Acting roles.

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 Secretary or Chief Executive's expenses, gifts and hospitality as part of its commitment to transparency and

Further assistance

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

If you have any questions please contact ceexpenses@publicservice.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 the Commissions Excel workbook - Click Here](#)

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

Organisation Name*	External Reporting Board
Secretary or Chief Executive**	April Mackenzie
Disclosure period start***	1 July 2022
Disclosure period end***	30 June 2023
Agency totals check	Data and totals checked on all sheets
Secretary or Chief Executive approval****	This disclosure has been approved by the Departmental Secretary or Chief Executive
Other sign-off****	XRB Board Chair

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	\$38,544.53	Figures exclude GST		Number offered	1
Hospitality	\$67.28	Figures include GST (where applicable)		Number accepted	1
Other expenses	\$3,280.69	Figures include GST (where applicable)		Number declined	0
International Travel	\$20,985.03	Figures exclude GST			
Domestic Travel	\$17,542.63	Figures exclude GST			
Local Travel	\$16.87	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 or Acting Departmental secretary or Chief Executive					
*** Update if a shorter or different period is covered					
**** This disclosure must be approved by the Departmental secretary or Chief Executive and another appropriate party, e.g. Board Chair, Chief Financial Officer or Audit and Risk					

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	External Reporting Board
Public Service Secretary or Chief Executive	April Mackenzie
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
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 Public Service secretary or 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)
31 December 2022	\$11,979.19	IFRS Symposium in Montreal	Return airfare	Canada
11 February 2023	\$2,612.18	IFRS Symposium in Montreal	Accommodation for 8 nights	Canada
11 February 2023	\$69.32	IFRS Symposium in Montreal	Taxi (3 people)	Canada
11 February 2023	\$32.83	IFRS Symposium in Montreal	Breakfast	Canada
11 February 2023	\$11.74	IFRS Symposium in Montreal	Meal and drinks	Canada
12 February 2023	\$14.21	IFRS Symposium in Montreal	Metro card	Canada
12 February 2023	\$28.75	IFRS Symposium in Montreal	Dinner	Canada
13 February 2023	\$20.81	IFRS Symposium in Montreal	Lunch	Canada
13 February 2023	\$70.65	IFRS Symposium in Montreal	Dinner	Canada
13 February 2023	\$10.11	IFRS Symposium in Montreal	Breakfast	Canada
14 February 2023	\$15.12	IFRS Symposium in Montreal	Dinner	Canada
14 February 2023	\$18.16	IFRS Symposium in Montreal	Lunch	Canada
15 February 2023	\$33.44	IFRS Symposium in Montreal	Lunch	Canada
16 February 2023	\$64.08	IFRS Symposium in Montreal	Lunch	Canada
16 February 2023	\$20.89	IFRS Symposium in Montreal	Taxi from function (3 people)	Canada
17 February 2023	\$54.44	IFRS Symposium in Montreal	Dinner	Canada
18 February 2023	\$79.10	IFRS Symposium in Montreal	Taxi to airport (3 people)	Canada
20 February 2023	\$44.70	IFRS Symposium in Montreal	Taxi from airport to home	Wellington
20 March 2023	\$1,633.00	Kanga News Award in Sydney	3 nights Accommodation	Australia
20 March 2023	\$1,228.30	Kanga News Award in Sydney	Return airfare	Australia
20 March 2023	\$66.19	Kanga News Award in Sydney	Taxi	Australia
21 March 2023	\$30.02	Kanga News Award in Sydney	Meal	Australia
22 March 2023	\$57.78	Kanga News Award in Sydney	Taxi	Australia
14 June 2023	\$33.05	GRI breakfast	Meal	Australia
30 June 2023	\$530.49	FRC meeting Travel 3-6 July 2023	3 nights Accommodation	Australia
30 June 2023	\$1,280.47	FRC meeting with Travel 3-6 July 2023	Return airfare	Australia
30 June 2023	\$946.01	IGCC summit	Return airfare	Australia
Subtotal - international travel	\$20,985.03	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)
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2 September 2022	\$78.26	IOD event	Taxi	Auckland
2 September 2022	\$11.97	IOD event	Taxi	Auckland
2 September 2022	\$35.22	IOD event	Taxi	Wellington
19 September 2022	\$78.26	Speaking at Climate Change & Business Conference	Taxi	Auckland
19 September 2022	\$777.91	Speaking at Climate Change & Business Conference	Return airfare	Auckland
20 September 2022	\$49.71	Speaking at Climate Change & Business Conference	Taxi	Auckland
20 September 2022	\$35.22	Speaking at Climate Change & Business Conference	Taxi	Wellington
5 October 2022	\$354.96	Nga pou o te kawa ora wananga	Return airfare	Wellington-Christchurch-Queenstown
17 October 2022	\$530.78	NZAuASB meeting	Airfare	Queenstown-Auckland
17 October 2022	\$461.56	NZAuASB meeting	Airfare	Auckland
17 October 2022	\$541.40	NZAuASB meeting	Hotel - The Parnell Hotel & Conference Centre	Auckland
17 October 2022	\$20.43	NZAuASB meeting	Meals- The Parnell Hotel	Auckland
17 October 2022	\$82.98	NZAuASB meeting	Taxi to hotel	Auckland
18-20 October 2022	\$45.37	Business travel to Auckland	Meals (Breakfast x 3 days)	Auckland
20 October 2022	\$10.31	Meeting at KPMG	Taxi (three people)	Auckland
21 October 2022	\$55.15	One week in Auckland	Taxi	Auckland
4 November 2022	\$22.89	XRB Board meeting	Taxi (shared with XRB Board member)	Wellington
9 November 2022	\$537.39	Climate reporting activities	Hotel - Movenpick Hotel	Auckland
9 November 2022	\$86.17	Climate reporting activities- wananga	Taxi	Auckland
9 November 2022	\$86.09	Nga pou o te kawa ora wananga	Airfare	Queenstown-Auckland
10 November 2022	\$18.78	Climate reporting activities- wananga	Taxi	Auckland
11 November 2022	\$39.91	Climate reporting activities- wananga	Meals- Movenpick	Auckland
11 November 2022	\$82.61	To airport from wananga	Taxi	Auckland
11 November 2022	\$461.56	Climate reporting activities- wananga	Airfare	Auckland-Queenstown
15 November 2022	\$259.96	Actuaries conference	Airfare	Nelson-Auckland
15 November 2022	\$29.91	Climate reporting activities- conference	Taxi	Nelson
16 November 2022	\$29.57	Climate reporting activities-conference	Taxi	Nelson
16 November 2022	\$87.58	Climate reporting activities	Taxi	Auckland
16 November 2022	\$299.17	Scenario Leads event and meeting with KPMG	Hotel- Rydges Hotel (1 night)	Auckland
17 November 2022	\$84.47	Taxi to airport after scenario leads meeting	Taxi	Auckland
17 November 2022	\$21.74	Meal before the scenario leads meeting	Meal-Rydges Hotel	Auckland
18 November 2022	\$591.61	Climate reporting activities	Return airfare	Auckland-Queenstown
22 November 2022	\$906.23	Climate reporting activities	Hotel- Sudima Hotel (3 nights)	Auckland
22 November 2022	\$86.09	Aotearoa Circle TNFD Bootcamp	Airfare	Queenstown-Auckland
22 November 2022	\$87.14	Taxi from airport to TNZFD event	Taxi	Auckland
24 November 2022	\$60.87	Aotearoa Circle TNFD Bootcamp	Meals (2 nights)-Sudima Hotel	Auckland
25 November 2022	\$567.41	Aotearoa Circle TNFD Bootcamp	Airfare	Auckland-Queenstown
30 November 2022	\$157.43	Climate reporting activities	Airfare	Auckland-Queenstown
30 November 2022	\$84.47	Airport to Auckland CBD - climate reporting speech	Taxi	Auckland
30 November 2022	\$87.14	Auckland CBD to airport following the climate reporting speech	Taxi	Auckland
30 November 2022	\$41.74	Climate reporting activities	Meals-Voco Auckland	Auckland
5 December 2022	\$106.09	FMA	Airfare	Queenstown- Auckland
5 December 2022	\$363.25	FMA	Airfare	Queenstown-Auckland-Wellington
5 December 2022	\$87.14	FMA	Taxi	Auckland
6 December 2022	\$80.03	FMA	Taxi	Auckland
6 December 2022	\$38.14	FMA	Meals-Sebel Akld Viaduct	Auckland
6 December 2022	\$257.48	FMA	Accommodation- Sebel Akld	Auckland
7 February 2023	\$229.56	Going to IFRS Symposium	Accommodation	Auckland
9 February 2023	\$8.26	Going to IFRS Symposium	Parking	Wellington
10 February 2023	\$192.35	Going to IFRS Symposium	Return airfare	Wellington-Auckland
10 February 2023	\$26.74	Taxi to airport for travel to Canada for IFRS Symposium	Taxi	Auckland
11 February 2023	\$26.09	Meal while travelling to Canada for IFRS Symposium	Meal-Naumi Auckland	Auckland
20 February 2023	\$38.87	Coming back home from IFRS Symposium	Taxi from airport to home	Wellington
22 February 2023	\$366.26	Board meeting	Return airfare	Wellington-Queenstown

22 March 2023	\$375.83	Coming back from Kanga News Awards	Return airfare	Auckland-Wellington
24 March 2023	\$333.22	Regulations Review Committee and Effectiveness Evaluation Presentation-University of Otago	Return airfare	Wellington-Queenstown
30 March 2023	\$39.30	Board review in Auckland	Taxi	Wellington
30 March 2023	\$97.52	Board review in Auckland	Taxi	Auckland
31 March 2023	\$504.68	Board review in Auckland and IOD Chapter Zero NZ Breakfast	Accommodation-Hilton	Auckland
31 March 2023	\$79.39	Board review in Auckland and IOD Chapter Zero NZ Breakfast	Taxi	Auckland
31 March 2023	\$280.17	Board review in Auckland and IOD Chapter Zero NZ Breakfast	Airfare	Auckland-ChCh-Queenstown
31 March 2023	\$136.70	Board review in Auckland and IOD Chapter Zero NZ Breakfast	Airfare	Auckland-Queenstown
3 April 2023	\$241.74	Board review in Auckland	Accommodation- Sebel Akld	Auckland
11 April 2023	\$766.43	Board review in Auckland	Return airfare	Queenstown-Auckland
11 April 2023	\$194.09	Board review in Auckland	Accommodation-Travelodge Hotel Auckland	Auckland
11 April 2023	\$88.41	Board review in Auckland	Taxi	Auckland
12 April 2023	\$11.74	Board review in Auckland	Meals	Auckland
12 April 2023	\$18.26	Board review in Auckland	Meals	Auckland
12 April 2023	\$93.77	Board review in Auckland	Taxi	Auckland
12 April 2023	\$87.17	Board review in Auckland	Taxi	Wellington
17-20 April 2023	\$1,143.13	Preparation for climate summit	Return airfare	Queenstown-Auckland-
18 April 2023	\$255.65	Preparation for climate summit	Accommodation- Rydges Auckland	Auckland
18 April 2023	\$16.70	Preparation for climate summit	Taxi	Auckland
18 April 2023	\$95.20	Preparation for climate summit	Taxi	Auckland
26-28 April 2023	\$462.09	XRB Board meeting and preparation for climate summit	Return airfare	Queenstown- Wellington
30 April-03 May 2023	\$652.52	Climate summit	Return airfare	Queenstown-Auckland
3 May 2023	\$97.79	Climate Summit and meeting with Auckland City Council	Taxi	Auckland
27-29 June 2023	\$766.43	NZASB meeting and He Taura wananga with Kaitiaki group and PWC	Airfare	Auckland
30 June 2023	\$679.48	XRB Going Concern panel discussion Travel 19-20 July	Airfare	Wellington-Auckland-Queenstown
30 June 2023	\$217.57	IGCC Travel 25 August 2023	Airfare	Wellington-Queenstown
Subtotal - domestic travel	\$17,542.63	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)
26 May 2023	\$16.87	Presented at Pipitea Marae for Nga Pou o te kawa project	Taxi for 2 people	Wellington
Subtotal - local travel	\$16.87	Check - there are no hidden rows with data	Check - each entry provides sufficient information	

Total travel expenses \$38,544.53

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).

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	External Reporting Board
Public Service Secretary or Chief Executive	April Mackenzie
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
GST on costs	Figures include GST (where applicable)
Agency totals check	Data and totals on this worksheet checked and confirmed

Hospitality Offered to Third Parties*

All hospitality expenses provided by the Public Service secretary or chief executive in the context of their 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)
22 September 2022	\$35.22	Meeting with PWC - Nga Pou o te kawa	Meals x3	Wellington
17 November 2022	\$10.87	Coffee meeting with CAANZ	Coffee x 2	Auckland
20 September 2022	\$11.97	Coffee meeting with XRB Board Chair and Rod Drury	Coffee x 3	Auckland
23 June 2023	\$9.22	Coffee	Coffee x 2	Wellington

Total hospitality expenses	\$67.28	Check - there are no hidden rows with data	Check - each entry provides sufficient information
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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).			

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	External Reporting Board
Public Service secretary or Chief Executive	April Mackenzie
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
GST on costs	Figures include GST (where applicable)
Agency totals check	Data and totals on this worksheet checked and confirmed

All Other Expenses

*All other expenditure incurred by the Public Service secretary or 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 PSC)	Type of expense (e.g. phone and data costs, membership fees)	Location(s)
18 July 2022	\$52.59	Cellphone monthly plan	Cellphone and data costs	Wellington
18 August 2022	\$52.16	Cellphone monthly plan	Cellphone and data costs	Wellington
18 September 2022	\$53.88	Cellphone monthly plan	Cellphone and data costs	Wellington
18 October 2022	\$54.31	Cellphone monthly plan	Cellphone and data costs	Wellington
25 November 2022	\$14.35	Coffee meeting with XRB Board Chair and MBIE CE	Coffee	Auckland
13 December 2022	\$1,005.93	IFRS Symposium Registration	Conference/symposium	Canada
18 November 2022	\$52.50	Cellphone monthly plan	Cellphone and data costs	Wellington
18 December 2022	\$52.33	Cellphone monthly plan	Cellphone and data costs	Wellington
18 January 2023	\$53.62	Cellphone monthly plan	Cellphone and data costs	Wellington
7 February 2023	\$111.30	Institute of Directors Chapter Zero NZ Breakfast with Board Chair	Breakfast event	Auckland
18 February 2023	\$81.57	Cellphone monthly plan with roaming	Cellphone and data costs	Wellington
28 February 2023	\$13.48	Coffee meeting with NZASB Chair	Coffee	Wellington
18 March 2023	\$52.76	Cellphone monthly plan	Cellphone and data costs	Wellington
31 March 2023	\$11.53	Coffee with XRB Board Chair	Coffee	Auckland
31 March 2023	\$23.48	Lunch with XRB Board Chair	Meals	Auckland
18 April 2023	\$89.85	Cellphone monthly plan with roaming	Cellphone and data costs	Wellington
18 May 2023	\$88.42	Cellphone monthly plan with roaming	Cellphone and data costs	Wellington
23 May 2023	\$500.00	Leadership assessment	Personal development	Wellington
25 May 2023	\$12.89	Coffee with NZASB Chair	Coffee	Wellington
26 May 2023	\$19.22	Coffee with Chair of Kaitiaki Group	Coffee	Wellington
18 June 2023	\$91.04	Cellphone monthly plan with roaming	Cellphone and data costs	Wellington
14 June 2023	\$793.48	CAANZ annual membership fee	Professional membership fee	New Zealand
Total other expenses	\$3,280.69	Check - there are no hidden rows with data	Check - each entry provides sufficient information	

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).	

Public Service Secretary or Chief Executive Gifts and Benefits Disclosure

Organisation Name	External Reporting Board
Public Service Secretary or Chief Executive	April Mackenzie
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
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 Public Service secretary or chief executive by people external to the Public Service. 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?)
15 November 2022	wooden serving board	Accepted	NZ Actuaries	Under \$100	
Total count of gift/benefit entries:		Offered	1	Check - there are no hidden rows with data	Check - each entry provides sufficient information
		Accepted	1		
		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).					