

## 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](mailto:ceexpenses@publicservice.govt.nz)

For help with publishing on data.govt contact [info@data.govt.nz](mailto:info@data.govt.nz).

Expenses should be posted on agency websites and linked to [www.data.govt.nz](http://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\*

<b>Organisation Name*</b>	External Reporting Board
<b>Secretary or Chief Executive**</b>	April Mackenzie
<b>Disclosure period start***</b>	1 July 2023
<b>Disclosure period end***</b>	30 June 2024
<b>Agency totals check</b>	Data and totals checked on all sheets
<b>Secretary or Chief Executive approval****</b>	This disclosure has been approved by the Departmental Secretary or Chief Executive
<b>Other sign-off*****</b>	Acting 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
<b>Travel expenses</b>	<b>\$72,924.42</b>	Figures exclude GST		<b>Number offered</b>	<b>0</b>
<b>Hospitality</b>	<b>\$355.84</b>	Figures exclude GST		<b>Number accepted</b>	<b>0</b>
<b>Other expenses</b>	<b>\$2,213.00</b>	Figures exclude GST		<b>Number declined</b>	<b>0</b>
<b>International Travel</b>	<b>\$60,082.97</b>	Figures exclude GST			
<b>Domestic Travel</b>	<b>\$12,805.60</b>	Figures exclude GST			
<b>Local Travel</b>	<b>\$35.85</b>	Figures exclude GST			
<b>Notes</b>					

\* 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

<b>Organisation Name</b>	External Reporting Board
<b>Public Service Secretary or Chief Executive</b>	April Mackenzie
<b>Disclosure period start</b>	1 July 2023
<b>Disclosure period end</b>	30 June 2024
<b>GST on costs</b>	Figures exclude GST
<b>Agency totals check</b>	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)
5-10 July	\$252.80	Meetings with CPA Australia and Financial Reporting Council	Taxis	Australia
5 July 2023	\$155.98	Meetings with CPA Australia and Financial Reporting Council	Meal with Board Chair (2 people)	Australia
10 July 2023	\$82.61	Meetings with CPA Australia and Financial Reporting Council	Airport parking	Queenstown
20 August 2023	\$176.15	Investor Group on Climate Change event	Taxi	Australia
20 August 2023	\$678.73	Investor Group on Climate Change event	Hotel	Australia
21-23 August 023	\$122.43	Investor Group on Climate Change event	Meals	Australia
8 September 2023	\$9,608.82	IPSASB meeting	Return airfare	Auckland-Doha-Zurich-Doha-Auckland
10-18 September 2023	\$177.48	IPSASB meeting	Meals	Switzerland
11-18 September 2023	\$315.02	IPSASB meeting	Taxis	Switzerland
18 September 2023	\$3,222.22	IPSASB meeting	Hotel, 7 nights	Switzerland
26 October 2023	\$766.33	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Hotel	Spain
31 October 2023	\$11,567.13	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Return airfare	Auckland-Doha-London-Doha-Auckland
4 November 2023	\$710.20	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Return airfare	Queenstown-Auckland-Queenstown
6 November 2023	\$517.60	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Hotel	Brussels
7 November 2023	\$587.26	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Hotel	Paris
6-10 November 2023	\$361.76	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Taxis with 2 others	Brussels-Paris-London
5-11 November 2023	\$740.66	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Meals	Brussels-Paris-London
8 November 2023	\$2,766.05	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Hotel, 3 nights	London
13 November 2023	\$169.57	International Liaison-PIOB, EFRAG,IFRS,IPSASB	Parking	Queenstown
27 November 2023	\$994.65	Financial Reporting Council meeting	Return airfare	Australia
6 March 2024	\$44.09	FNMPC conference, International liaison	ESTA	Canada/US
14 March 2024	\$268.65	Meeting with Australian Treasury	Hotel	Australia
15 March 2024	\$77.12	Meeting with Australian Treasury	Taxi	Australia
10-24 April 2024	\$214.25	Presenter at the First Nations Major Projects Coalition Conference, International liaison	Taxis	Canada
17 April 2024	\$12,134.93	Presenter at the First Nations Major Projects Coalition Conference, International liaison	Return airfare	Queenstown-Auckland-Vancouver-Toronto-New York-Auckland-Queenstown
19 April 2024	\$3,458.76	Presenter at the First Nations Major Projects Coalition Conference, International liaison	Hotel, 6 nights	Canada

20-24 April 2024	\$471.68	Presenter at the First Nations Major Projects Coalition Conference, International liaison	Meals	Canada
28 April 2024	\$9,276.93	IESBA/IAASB NSS Session	Hotel, 11 nights	US
1-4 May 2024	\$163.11	IESBA/IAASB NSS Session	Meals	US
<b>Subtotal - international travel</b>	<b>\$60,082.97</b>	<b>Check - there are no hidden rows with data</b>	<b>Check - each entry provides sufficient information</b>	

<b>Domestic Travel</b> (within NZ, including travel to and from local airport)				
<b>Date(s)*</b>	<b>Cost in NZ\$</b>	<b>Purpose of travel</b> (e.g. visiting district office for two days...)**	<b>Type of expense</b> (e.g. hotel, airfares, taxis, meals & for how many people)	<b>Location(s)</b>
20 July 2023	\$96.54	Going Concern event - XRB hosted	Taxi with 2 others	Auckland
21 July 2023	\$254.26	Going Concern event - XRB hosted	Hotel	Auckland
21 July 2023	\$86.44	Going Concern event - XRB hosted	Taxi with 4 others	Auckland
21 July 2023	\$55.37	Going Concern event - XRB hosted	Taxi	Auckland
21 July 2023	\$270.61	Nga po o te kawa ora meeting	Airfare	Wellington-Queenstown
24-28 July 2023	\$802.09	Relative Impact event and Management meeting	Return airfare	Queenstown-Wellington
1 August 2023	\$262.61	Interview for Accounting Director	Airfare	Auckland
7 August 2023	\$102.70	RIAA Conference	Taxi	Auckland
7 August 2023	\$451.46	RIAA Conference	Hotel	Auckland
9 August 2023	\$151.76	RIAA Conference	Taxi	Auckland
9 August 2023	\$67.41	RIAA Conference	Meals	Auckland
07-11 August 2023	\$937.92	RIAA Conference, NZAuASB Board meeting and NZASB Board meeting	Return airfare	Queenstown-Auckland-Wellington-Queenstown
23 August 2023	\$42.30	IGCC conference	Taxi	Wellington
28-30 August 2023	\$802.09	Strategy day, IPSASB meeting	Return airfare	Queenstown-Wellington-Christchurch-Queenstown
18-22 September 2023	\$474.44	Board meeting in Auckland and Management meeting in Wellington	Return airfare	Queenstown-Auckland-Wellington-Queenstown
19 September 2023	\$309.55	Board meeting in Auckland	Hotel	Auckland
20 September 2023	\$90.73	Board meeting in Auckland	Taxi	Auckland
25 October 2023	\$51.83	Board meeting	Taxi	Wellington
31 October 2023	\$83.91	Community of practice event	Taxi with 4 others	Auckland
31 October 2023	\$43.63	Community of practice event	Taxi	Wellington
31 October- 01 November 2023	\$621.22	Community of practice event	Return airfare	Queenstown-Auckland-Wellington
3 November 2023	\$198.44	Community of practice event	Airfare	Wellington Queenstown
30 November 2023	\$366.07	Board meeting	Airfare	Queenstown-Wellington
1 December 2023	\$413.05	Interviews for Kaiwakahere role	Airfare	Wellington-Christchurch-Queenstown
26 February 2024	\$550.92	IAASB Chair visit	Return airfare	Queenstown-Auckland-Queenstown
26 February 2024	\$542.39	IAASB Chair visit	Hotel	Auckland
26-28 February 2024	\$150.35	IAASB Chair visit	Taxis	Auckland
27 February 2024	\$81.56	IAASB Chair visit	Meals	Auckland
28 February 2024	\$100.00	IAASB Chair visit	Parking	Queenstown
17 April 2024	\$338.04	Board meeting	Hotel	Auckland
14 May 2024	\$428.10	NFP workshop	Return airfare	Queenstown-Auckland-Queenstown
15 May 2024	\$450.43	NFP workshop and meeting with Company's office	Hotel	Auckland
15 May 2024	\$115.14	NFP workshop and meeting with Company's office	Taxi	Auckland
15 May 2024	\$21.09	NFP workshop and meeting with Company's office	Meals	Auckland
7 June 2024	\$403.80	CRD Steering Group meeting	Airfare	Wellington-Christchurch-Queenstown
11 June 2024	\$1,051.91	FSC Panel event, NZAuASB and NZASB Board meetings	Hotel	Auckland

11 June 2024	\$97.34	FSC Panel event, NZAuASB and NZASB Board meetings	Taxi	Auckland
12 June 2024	\$424.26	NZAuASB Board Meeting and NZASB Board meeting	Return airfare	Queenstown-Auckland-Queenstown
14 June 2024	\$89.49	NZAuASB Board Meeting and NZASB Board meeting	Taxi	Auckland
18 June 2024	\$562.25	Board meeting	Return airfare	Queenstown-Auckland-Wellington
18 June 2024	\$311.12	Board meeting	Hotel	Auckland
19 June 2024	\$10.87	Board meeting	Meals	Auckland
19 June 2024	\$40.11	Board meeting	Taxi	Auckland
<b>Subtotal - domestic travel</b>		<b>\$12,805.60</b>	<b>Check - there are no hidden rows with data</b>	<b>Check - each entry provides sufficient information</b>

<b>Local Travel</b> (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 March 2024	\$9.14	Climate Change Aotearoa (Parliament)	taxi with 2 others	Wellington
30 August 2023	\$8.44	Lunch for Nga pou o te kawa ora	Taxi	Wellington
15 August 2023	\$18.27	Dinner with CPA Australia	Taxi	Wellington
<b>Subtotal - local travel</b>		<b>\$35.85</b>	<b>Check - there are no hidden rows with data</b>	<b>Check - each entry provides sufficient information</b>

<b>Total travel expenses</b>	<b>\$72,924.42</b>
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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).

## Public Service Secretary or Chief Executive Expense Disclosure

<b>Organisation Name</b>	External Reporting Board
<b>Public Service Secretary or Chief Executive</b>	April Mackenzie
<b>Disclosure period start</b>	1 July 2023
<b>Disclosure period end</b>	30 June 2024
<b>GST on costs</b>	Figures exclude GST
<b>Agency totals check</b>	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 <small>(e.g. hosting delegation from China, building relationships, team building)</small>	Type of expense <small>(what and for how many e.g. dinner for 5)</small>	Location(s)
13 February 2024	\$80.00	Lunch with guests from RIAA	Meals x 4	Wellington
2 April 2024	\$275.84	Dinner with AASB guests	Meals x 4	Wellington
<b>Total hospitality expenses</b>	<b>\$355.84</b>	<b>Check - there are no hidden rows with data</b>	<b>Check - each entry provides sufficient information</b>	

<b>Notes</b>				

\* 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

<b>Organisation Name</b>	External Reporting Board
<b>Public Service secretary or Chief Executive</b>	April Mackenzie
<b>Disclosure period start</b>	1 July 2023
<b>Disclosure period end</b>	30 June 2024
<b>GST on costs</b>	Figures exclude GST
<b>Agency totals check</b>	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 <small>(e.g. subscription part of employment agreement, development as agreed with PSC)</small>	Type of expense <small>(e.g. phone and data costs, membership fees)</small>	Location(s)
18 July 2023	\$ 160.70	Cellphone monthly plan	Cellphone and data costs	Wellington
18 August 2023	\$ 55.38	Cellphone monthly plan	Cellphone and data costs	Wellington
18 September 2023	\$ 146.16	Cellphone monthly plan	Cellphone and data costs	Wellington
18 October 2023	\$ 55.21	Cellphone monthly plan	Cellphone and data costs	Wellington
18 November 2023	\$ 353.32	Cellphone monthly plan	Cellphone and data costs	Wellington
18 December 2023	\$ 57.70	Cellphone monthly plan	Cellphone and data costs	Wellington
18 January 2024	\$ 55.55	Cellphone monthly plan	Cellphone and data costs	Wellington
18 February 2024	\$56.07	Cellphone monthly plan	Cellphone and data costs	Wellington
18 March 2024	\$93.93	Cellphone monthly plan	Cellphone and data costs	Wellington
19 April 2024	\$55.81	Cellphone monthly plan	Cellphone and data costs	Wellington
18 May 2024	\$170.56	Cellphone monthly plan	Cellphone and data costs including roaming pack	Wellington
18 June 2024	\$127.39	Cellphone monthly plan	Cellphone and data costs including roaming pack	Wellington
21 June 2024	\$825.22	CAANZ annual membership fee	Professional membership fee	New Zealand

<b>Total other expenses</b>	<b>\$2,213.00</b>	<b>Check - there are no hidden rows with data</b>	<b>Check - each entry provides sufficient information</b>
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<b>Notes</b>			
* 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).			



