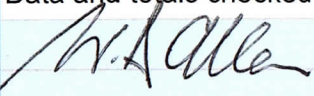



Chief Executive Expenses, Gifts and Benefits Disclosure - summary & sign-off*

Organisation Name	External Reporting Board
Chief Executive**	Warren Allen
Disclosure period start***	1 July 2019
Disclosure period end***	13 December 2019
Agency totals check	Data and totals checked on all sheets
Chief Executive approval****	
Other sign-off****	

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 blue.

Summary of expenses	Cost in NZ\$	GST inc / exc	Gifts and benefits	Count
Travel expenses	\$4,511.51	Figures exclude GST	Number offered	3
Hospitality	\$0.00	Figures exclude GST	Number accepted	1
Other expenses	\$810.45	Figures exclude GST	Number declined	2
International Travel	\$1,938.37	Figures exclude GST		
Domestic Travel	\$2,573.14	Figures exclude GST		
Local Travel	\$0.00	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	Warren Allen
Disclosure period start	1 July 2019
Disclosure period end	13 December 2019
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.

Date(s)*	Cost in NZ\$** <small>(e.g. attending XYZ conference for 3 days)***</small>	Purpose of travel <small>(e.g. attending XYZ conference for 3 days)***</small>	Type of expense <small>(e.g. hotel, airfares, taxis, meals & for how many people)</small>	Location(s)
31/07/2019 - 1/08/2019	\$748.43	International Intergrated Reporting Council (Meeting with Chair) / Business Reporting Leadership forum	Flights	Sydney
31/07/2019 - 1/08/2019	\$273.82	International Intergrated Reporting Council (Meeting with Chair) / Business Reporting Leadership forum	Accommodation (IBIS)	Sydney
31/07/2019 - 1/08/2019	\$42.77	International Intergrated Reporting Council (Meeting with Chair) / Business Reporting Leadership forum	Taxis	Sydney
31/07/2019 - 1/08/2019	\$27.81	International Intergrated Reporting Council (Meeting with Chair) / Business Reporting Leadership forum	Taxis	Sydney
3/09/2019 - 4/09/2019	\$21.44	Financial Reporting Council Meeting	Skybus	Melbourne
3/09/2019 - 4/09/2019	\$15.65	Financial Reporting Council Meeting	Skybus	Auckland
3/09/2019 - 4/09/2019	\$166.42	Financial Reporting Council Meeting	Accommodation (Alto on Bourke)	Melbourne
3/09/2019 - 4/09/2019	\$242.11	Financial Reporting Council Meeting	Flights	Wellington to Melbourne
3/09/2019 - 4/09/2019	\$399.92	Financial Reporting Council Meeting	Flights	Melbourne to Auckland

Subtotal - International travel

\$1,938.37

Check - there are no hidden rows with data

Check - each entry provides sufficient information

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 2019	\$255.91	AP/IRA academic conference	Flights	Auckland
8 August 2019	\$138.09	AP/IRA academic conference	Taxis	Auckland
4 September 2019	\$325.22	Board Meeting in Auckland (External Reporting Board Board)	Flights	Auckland
4 September 2019	\$248.70	Board Meeting in Auckland (New Zealand Auditing Standards Board)	Accommodation (Novotel)	Auckland
11 September 2019	\$118.53	Board Meeting in Auckland (New Zealand Auditing Standards Board)	Flights	Auckland
12 September 2019	\$213.49	Board Meeting in Auckland (New Zealand Accounting Standards Board)	Flights	Auckland
12 September 2019	\$154.09	Maori CFO meeting	Flights	Hamilton
12 September 2019	\$60.70	Maori CFO meeting	Flights	Hamilton
19 September 2019	\$92.25	Maori CFO meeting	Taxis	Auckland
19 September 2019	\$162.69	Board Meeting in Auckland (External Reporting Advisory Panel)	Flights	Auckland
19 September 2019	\$79.91	Board Meeting in Auckland (External Reporting Advisory Panel)	Taxis	Auckland
30 September 2019	\$33.39	Breakfast with Michele Embling (External Reporting Board Chair)	Breakfast x2	Auckland
3 October 2019	\$71.30	Companies Office XBRL project	Taxis	Auckland
3 October 2019	\$66.96	Companies Office XBRL project	Taxis	Auckland
3 October 2019	\$313.04	Companies Office XBRL project	Flights	Auckland
18 November 2019	\$142.61	Audit and Risk committee chair forum	Flights	Auckland
26 November 2019	\$96.26	Audit and Risk committee chair forum	Taxis	Christchurch

Subtotal - domestic travel	\$2,573.14	Check - there are no hidden rows with data	Check - each entry provides sufficient information
Local Travel (within City, excluding travel to airport)			
Subtotal - local travel	\$0.00	Check - there are no hidden rows with data	Check - each entry provides sufficient information
Total travel expenses	\$4,511.51		

Notes

- * Any non-standard date format or date outside 1 July 2018 - 30 June 2019 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	Warren Allen
Disclosure period start	1 July 2019
Disclosure period end	13 December 2019
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)
Total hospitality expenses \$0.00 <i>Check - there are no hidden rows with data</i> <i>Check - each entry provides sufficient information</i>				
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 2018 - 30 June 2019 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	Warren Allen
Disclosure period start	1 July 2019
Disclosure period end	13 December 2019
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)
23 July 2019	\$26.35	Cellphone	Cellphone	New Zealand
26 July 2019	\$600.00	Public Finance Act Forum - VUW	Conference Fee	Wellington
23 August 2019	\$14.00	Cellphone	Cellphone and Roaming	New Zealand / Australia
23 August 2019	\$26.35	Cellphone	Cellphone	New Zealand
23 September 2019	\$14.00	Cellphone	Cellphone and Roaming	New Zealand / Australia
23 September 2019	\$28.05	Cellphone	Cellphone	New Zealand
23 October 2019	\$14.00	Cellphone	Cellphone and Roaming	New Zealand / Australia
23 October 2019	\$26.35	Cellphone	Cellphone	New Zealand
23 November 2019	\$35.00	Cellphone	Cellphone and Roaming	New Zealand / Australia
23 November 2019	\$26.35	Cellphone	Cellphone	New Zealand

Total other expenses \$810.45

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 2018 - 30 June 2019 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	Warren Allen
Disclosure period start	1 July 2019
Disclosure period end	13 December 2019
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 <small>(e.g. event tickets, etc.)</small>	Was the gift accepted? <small>(drop-down list in cell)</small>	Offered by <small>(who made the offer?)</small>	Estimated value in NZ\$ <small>(drop-down list in cell but provide specific value if possible)</small>	Other comments <small>(e.g. if given to others, whom?)</small>								
<i>Minor tokens offered and accepted for several speaking engagements. Values under \$50 in each case and generally shared with staff (bottles of wine, chocolates, biscuits)</i>													
31 July 2019	Working lunch with International Integrated Reporting Council - chairman hosted	Accepted	CAANZ		\$50.00 In Sydney								
26 September 2019	Invitation to World of Wearable Arts	Declined	Air NZ										
28 November 2019	Invitation to Christmas Party	Declined	BDO										
<table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <tr style="background-color: #2e7d32; color: white;"> <th style="width: 15%;">Total count of gift/benefit entries:</th> <th style="width: 15%;">Offered</th> <th style="width: 15%;">Accepted</th> <th style="width: 15%;">Declined</th> </tr> <tr> <td></td> <td style="text-align: center;">3</td> <td style="text-align: center;">1</td> <td style="text-align: center;">2</td> </tr> </table>						Total count of gift/benefit entries:	Offered	Accepted	Declined		3	1	2
Total count of gift/benefit entries:	Offered	Accepted	Declined										
	3	1	2										
Notes													
* Any non-standard date format or date outside 1 July 2018 - 30 June 2019 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).													