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. 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 agenices 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/

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

CE Expense Disclosure Workbook 2018
Worksheet - Guidance

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

Organisation Name*

Secretary or Chief Executive** Apri

Disclosure period start***

Disclosure period end***

Agency totals check

Secretary or Chief Executive

approval****

Other sign-off****

External Reporting Board

April Mackenzie

1 July 2024

31 December 2024

Data and totals checked on all sheets

This disclosure has been approved by the Departmental Secretary or Chief Executive

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	\$14,849.67	Figures exclude GST		Number offered	0
Hospitality	\$0.00	Figures exclude GST		Number accepted	0
Other expenses	\$260.85	\$260.85 Figures exclude GST		Number declined	0
International Travel	\$4,899.43	Figures exclude GST			
Domestic Travel	\$9,950.24	Figures exclude GST			
Local Travel	\$0.00	Figures exclude GST			
Notes					
* Headings on following tabs will pre populat					
** Create a new workbook for a new or Actir		Chief Executive			
*** Update if a shorter or different period is o	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

CE Expense Disclosure Workbook 2018

Public Service Secretary or Chief Executive Expense Disclosure					

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.

Date(s)*		Cost in NZ\$**	Purpose of travel	Type of expense	Location(s)
Jale(S)		COSt III NZ#	(e.g. attending XYZ conference for 3 days)***	(e.g. hotel, airfares, taxis, meals & for how many people)	
	20 September 2024		Financial Reporting Council March Quarterly meeting	Flights	Melbourne, Australia- Auckland
	18-20 September 2024	\$98.76	Financial Reporting Council March Quarterly meeting	Meals	Melbourne, Australia
	18 September 2024		Financial Reporting Council March Quarterly meeting	2 nights Accommodation	Melbourne, Australia
	20 September 2024	\$149.93	Financial Reporting Council March Quarterly meeting	Taxi	Melbourne, Australia
	23 September 2024	\$130.43	Financial Reporting Council March Quarterly meeting and Board meeting	Parking	Queenstown
	5 November 2024	\$1,028.00	Investor Group on Climate Change Conference	Flights	Queenstown-Melbourne Australia
	6-7 November 1994	\$565.24	Investor Group on Climate Change Conference	2 nights Accommodation	Melbourne, Australia
	6 November 2024	\$603.20	Climate and Assurance Decision	Flights	Queenstown-Melbourne Australia
	7 November 2024	\$20.04	Investor Group on Climate Change Conference	Meals	Queenstown
	7 November 2024	\$36.49	Investor Group on Climate Change Conference	Meals	Melbourne, Australia
	7-10 Novemeber 2024	\$265.98	Investor Group on Climate Change Conference	Taxis	Melbourne, Australia
	10 November 2024	\$290.96	Investor Group on Climate Change Conference	1 night Accommodation	Melbourne, Australia
	11 November 2024	\$559.21	Investor Group on Climate Change Conference	Flights	Melbourne, Australia- Wellington

CE Expense Disclosure Workbook 2018

Worksheet - Travel

Subtotal - international travel	\$4,899.43	Check - there are no hidden rows with data	Check - each entry provides sufficient info	

			Purpose of travel	Type of expense	
e(s)*	Co	st in NZ\$	(e.g. visiting district office for two days)***	(e.g. hotel, airfares, taxis, meals & for how many people)	Location(s)
1	1 August 2024		Meetings	Flights	Wellington
	3 August 2024		SLT away days	Taxi	Wellington
	5 August 2024		SLT away days	Flights	Christchurch
	9 August 2024		Meeting with Vice Chair of International Sustainability Board	Parking	Wellington
	9 August 2024		Meeting with Vice Chair of International Sustainability Board	Flights	Auckland
	8 August 2024		Institute of Finance Professionals New Zealand presentation	2 nights Accommodation	Auckland
	8 August 2024		Institute of Finance Professionals New Zealand presentation	Flights	Auckland
	0 August 2024		Institute of Finance Professionals New Zealand presentation	Taxi	Auckland
	0 August 2025		Institute of Finance Professionals New Zealand presentation	Meals	Auckland
	eptember 2024		XRB Board meeting	Flights	Auckland
	eptember 2024		XRB Board meeting	2 nights Accommodation	Auckland
	eptember 2024		XRB Board meeting	Taxi with 2 other	Auckland
	eptember 2024		Financial Reporting Council March Quarterly meeting	1 night accommodation	Auckland
	eptember 2024		Financial Reporting Council March Quarterly meeting	Flights	Auckland
	eptember 2024		Meeting with Boutique Investment Group	Taxis	Wellington & Aucklan
	eptember 2024	\$747.46	Meeting with Minister of Commerce & Consumer Affairs and Boutique Investment Group	Flights	Auckland
	•			•	
	eptember 2024		Meeting with Boutique Investment Group	Parking	Queenstown
	eptember 2024		Meeting with Boutique Investment Group	Coffee with one other	Auckland
	October 2024		Meeting with Minister of Commerce & Consumer Affairs	Flights	Auckland
	October 2024		Meeting with Minister of Commerce & Consumer Affairs	1 night Accommodation	Auckland
	October 2024		Meeting with Minister of Commerce & Consumer Affairs	Taxi	Auckland
	October 2024		Meeting with Minister of Commerce & Consumer Affairs	Meals	Auckland
	October 2024		Meeting with Deputy Chair of Sustainability Reporting Board	Flights	Nelson
	October 2024		Meeting with Deputy Chair of Sustainability Reporting Board	car rental	Nelson
14-17	October 2024	\$567.92	NZ Accounting Standards Board meeting	Flights	Auckland
14-17	October 2024		NZ Accounting Standards Board meeting	2 nights Accommodation	Auckland
14-17	October 2024	\$253.69	NZ Accounting Standards Board meeting, meeting with staff and Boutique Investment Group representatives representatives	Taxis	Auckland
16	October 2024	\$16.26	NZ Accounting Standards Board meeting	Meals	Auckland
	October 2024		Interviews for staff recruitment	Taxi	Wellington
	ovember 2024		Meeting with Minister of Commerce & Consumer Affairs	Flights	Auckland
	ovember 2024		Investor Group on Climate Change Conference	Taxi	Auckland
	ovember 2024		XRB Stakeholder event	Flights	Auckland
	ovember 2024		XRB Stakeholder event	Taxi	Auckland
	ecember 2024		Meeting with Minister of Commerce & Consumer Affairs	Flights	Auckland
10 2	COOMBOI ZOZ I	Ψ020.21	mosting man miniotor of commorce a concurred randing	T lights	raditiana

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Worksheet - Travel

Subtotal - domestic travel	\$9,950.24	Check - there are no hidden rows with data	Check - each entry provides sufficient inf	ormation
Captotal dolllootio travoi	ψ0,000.21	One of the first are no made in tono with data	oneen outstrond, promiss outstrond	
			0	
		Local Travel (within City, excluding travel to airport	τ)	
		Purpose of travel	Type of expense	
Date(s)*	Cost in NZ\$	(e.g. meeting with Minister)***	(e.g. taxi, parking, bus)	Location(s)
Subtotal - local travel	\$0.00	Check - there are no hidden rows with data	Check - each entry provides sufficient inf	ormation
Subtotar - local travel	Ψ0.00	Shook - thore are no made none that data	and the state of t	
Total travel expenses	\$14,849.67			
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Notes

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).

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Worksheet - Travel

^{*} 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.

		Public Service Secretary or Chief Executive Ex	<u> </u>				
Organisation Name	External Repo	orting Board					
Public Service Secretary or Chie Executive	April Mackenz	April Mackenzie					
Disclosure period start	1 July 2024						
Disclosure period end	31 December	31 December 2024					
GST on costs	Figures exclud	de GST					
Agency totals check	Data and total	s on this worksheet checked and confirmed					
		Hospitality Offered to Third Parties*					
		nospitality Offered to Third Parties					
All hospis	tality evnenses provid	ded by the Public Service secretary or chief executive in the context of their job to a	anyone external to the Public Service or statutory Crown en	ntities			
y iii neeph	anty expended provide	· · · · · · · · · · · · · · · · · · ·	anyone external to the rubine corride of diatatory ereum on				
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)			
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)			
)ate(s)**	Cost in NZ\$			Location(s)			
Pate(s)**	Cost in NZ\$			Location(s)			
Pate(s)**	Cost in NZ\$			Location(s)			
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Pate(s)**	Cost in NZ\$			Location(s)			
Pate(s)**	Cost in NZ\$			Location(s)			
Date(s)**	Cost in NZ\$			Location(s)			
ate(s)**	Cost in NZ\$			Location(s)			
	Cost in NZ\$	(e.g. hosting delegation from China, building relationships, team building)					
		(e.g. hosting delegation from China, building relationships, team building)	(what and for how many e.g. dinner for 5)				
otal hospitality expenses		(e.g. hosting delegation from China, building relationships, team building)	(what and for how many e.g. dinner for 5)				
Fotal hospitality expenses	\$0.00	(e.g. hosting delegation from China, building relationships, team building) Chack - there are no hitden rows with data	(what and for how many e.g. dinner for 5)				
Total hospitality expenses Notes Third parties include people and organi * Any non-standard date format or date	\$0.00 isations external to the outside 1 July - 30 July	(e.g. hosting delegation from China, building relationships, team building)	(what and for how many e.g. dinner for 5)				

CE Expense Disclosure Workbook 2018

Worksheet - Hospitality

		Public Service Secretary or Chief Executive Expe	nse Disclosure				
Organisation Name	External Repor	<u> </u>					
Dublic Comics secretary or Chief	April Mackenzi	oril Mackenzie					
Disclosure period start	July 2024						
Disclosure period end	31 December 2	2024					
	Figures exclud	e GST					
Agency totals check	Data and totals	s on this worksheet checked and confirmed					
		All Other Expenses					
		All other expenditure incurred by the Public Service secretary or chief executive that is a thone and data costs, subscriptions, membership fees, conference fees, professional de					
Date(s)*	Coet in N/S	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 2024		Cellphone monthly plan	Cellphone and data costs	Wellington			
18 August 2024 18 September 2024		Cellphone monthly plan Cellphone monthly plan	Cellphone and data costs Cellphone and data costs	Wellington Wellington			
18 October 2024		Cellphone monthly plan	Cellphone and data costs including roaming pack	Wellington			
Total other expenses	\$260.85	Check - there are no hidden rows with data	Check - each entry provides sufficient	Information			
Notes							
		ne will raise an alert. Check entry and select 'Yes' to accept/continue.					
		(left of screen) and select Insert - this will insert a row above selected row.					
Total cost will appear automatically once you		n rows above. ote to this effect in the 'Date' column (column A).					

CE Expense Disclosure Workbook 2018

Worksheet - All other expenses

	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 2024							
Disclosure period end	31 December 2024							
GST on values								
Agency totals check	Data and totals on this worksheet checked and confirmed							
Agency totals check								
	Gi	fts and Benefits over	\$50 annual value					
Include all gifts,	invitations to events and other hospitality , of \$50 or mo Include all gifts, i		fered to the Public Service secr y whether accepted or declin		the Public Service.			
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	Gheck - each entry provi	des sufficient information			
	Accepted							
	Declined							
Notes								
	side 1 July - 30 June will raise an alert. Check entry and se							
	on a row number (left of screen) and select Insert - this will of included, but if the offer is made more than once a year,		u IOW.					
	ns and events, event tickets, gifts from overseas counterpar		I ations (including that accepted b	v immediate family members).				
Include gifts and benefits that are declined.			(,				
	atically 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).								

CE Expense Disclosure Workbook 2018

Worksheet - Gifts and benefits