

## 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/sites/all/files/ce-expense-disclosures-guide-agency-staff-2017.docx>  
Please read that in full first.

In the following worksheets, cells shaded light blue 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](http://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 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/sites/all/files/ce-expense-disclosures-guide-agency-staff-2017.docx>

Please read that in full first.

If you have any questions, contact the team at [ceexpenses@ssc.govt.nz](mailto:ceexpenses@ssc.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 this SSC Excel workbook: <http://www.ssc.govt.nz/ce-expenses-disclosure>

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

<b>Organisation Name</b>	Te Taura Whiri i te Reo Māori
<b>Chief Executive**</b>	Ngahiwi Apanui
<b>Disclosure period start***</b>	1 July 2018
<b>Disclosure period end***</b>	30 June 2019
<b>Agency totals check</b>	Data and totals checked on all sheets
<b>Chief Executive approval****</b>	This disclosure has been approved by the Chief Executive
<b>Other sign-off****</b>	Director of Corporate Services

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
<b>Travel expenses</b>	<b>\$14,626.07</b>	Figures exclude GST		<b>Number offered</b>	<b>0</b>
<b>Hospitality</b>	<b>\$0.00</b>	Figures exclude GST		<b>Number accepted</b>	<b>0</b>
<b>Other expenses</b>	<b>\$7,598.94</b>	Figures exclude GST		<b>Number declined</b>	<b>0</b>
<b>International Travel</b>	<b>\$7,978.52</b>	Figures exclude GST			
<b>Domestic Travel</b>	<b>\$6,358.62</b>	Figures exclude GST			
<b>Local Travel</b>	<b>\$288.93</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 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

<b>Organisation Name</b>	Te Taura Whiri i te Reo Māori
<b>Chief Executive</b>	Ngahiwi Apanui
<b>Disclosure period start</b>	1 July 2018
<b>Disclosure period end</b>	30 June 2019
<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 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)
02/03/2019	5890.00	Attend Polynesian Language Conference 2 - 9 March 2019	Flights	Hawaii
02/03/2019	1445.00	Attend Polynesian Language Conference 2 - 9 March 2019	Accommodation	Hawaii
02/03/2019	60.00	Attend Polynesian Language Conference 2 - 9 March 2019	Booking Fee	Hawaii
02/03/2019	188.00	Attend Polynesian Language Conference 2 - 9 March 2019	Insurance	Hawaii
02/03/2019	325.14	Attend Polynesian Language Conference 2 - 9 March 2019	Kai	Hawaii
02/03/2019	70.38	Attend Polynesian Language Conference 2 - 9 March 2019	Parking	Hawaii
<b>Subtotal - international travel</b> \$7,978.52 <b>Check - there are no hidden rows with data</b> <b>Check - each entry provides sufficient information</b>				

#### 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)
13/07/2018	311.61	Attend Matariki Awards & Stakeholder Relationships hui	Rental Vehicle	Auckland
14/07/2018	8.70	Attend Matariki Awards & Stakeholder Relationships hui	Parking	Auckland
14/07/2018	49.65	Attend Matariki Awards & Stakeholder Relationships hui	Kai	Auckland
15/07/2018	92.27	Attend Matariki Awards & Stakeholder Relationships hui	Petrol	Auckland
08/09/2018	377.31	Attend 'The Hui' interview	Flights	Auckland
08/09/2018	29.57	Attend 'The Hui' interview	Parking	Auckland
11/09/2019	289.13	Attend Otago Polyfest	Accommodation	Dunedin
11/09/2019	25.00	Attend Otago Polyfest	Booking fee	Dunedin
11/09/2018	377.31	Attend Otago Polyfest	Flights	Dunedin
11/09/2018	34.91	Attend Otago Polyfest	Taxi	Dunedin
11/09/2018	31.47	Attend Otago Polyfest	Taxi	Dunedin
11/09/2018	80.59	Attend Otago Polyfest	Rental Vehicle	Dunedin
11/09/2018	5.22	Attend Otago Polyfest	Parking	Dunedin
13/09/2018	499.91	Attend Te Wiki o te Reo Māori - Auckland hikoi	Flights	Auckland
13/09/2018	29.57	Attend Te Wiki o te Reo Māori - Auckland hikoi	Parking	Auckland
13/09/2018	84.75	Attend Te Wiki o te Reo Māori - Auckland hikoi	Taxi	Auckland
31/10/2018	691.22	Collaboration hui with stakeholders	Flights	Rotorua
31/10/2018	29.57	Collaboration hui with stakeholders	Parking	Rotorua
31/10/2018	34.05	Collaboration hui with stakeholders	Taxi	Rotorua
29/11/2018	463.40	Mahi Tahi signing	Flights	Auckland
29/11/2018	34.00	Mahi Tahi signing	Parking	Auckland
29/11/2018	88.38	Mahi Tahi signing	Taxi	Auckland

29/11/2018	93.17	Mahi Tahī signing	Taxi	Auckland
04/02/2019	401.66	Mahi Tahī signing	Flights	Auckland
04/02/2019	78.24	Mahi Tahī signing	Taxi	Auckland
04/02/2019	60.45	Mahi Tahī signing	Taxi	Auckland
27/03/2019	18.26	Mahi Tahī signing in Christchurch (trip cancelled due to weather disruptions in Wtn-rescheduled to 1 April 2019)	Parking	Christchurch
27/03/2019	14.78	Mahi Tahī signing in Christchurch (trip cancelled due to weather disruptions in Wtn-rescheduled to 1 April 2019)	kai	Christchurch
01/04/2019	402.53	Mahi Tahī Signing	Flights	Christchurch
01/04/2019	42.61	Mahi Tahī Signing	Parking	Christchurch
01/04/2019	37.88	Mahi Tahī Signing	Taxi	Christchurch
01/04/2019	38.93	Mahi Tahī Signing	Taxi	Christchurch
01/04/2019	58.06	Mahi Tahī Signing	Taxi	Christchurch
31/05/2019	412.09	Attend NZSTI Conference - Keynote speaker	Flights	Christchurch
31/05/2019	15.00	Attend NZSTI Conference - Keynote speaker	Booking fee	Christchurch
31/05/2019	53.20	Attend NZSTI Conference - Keynote speaker	Rental Vehicle	Christchurch
01/06/2019	11.22	Attend NZSTI Conference - Keynote speaker	Kai	Christchurch
01/06/2019	47.35	Attend NZSTI Conference - Keynote speaker	Taxi	Christchurch
29/06/2019	20.00	Attend Māori Sector Agencies hui and Matariki Awards	Booking fee	Auckland
29/06/2019	480.69	Attend Māori Sector Agencies hui and Matariki Awards	Flights	Auckland
29/06/2019	42.61	Attend Māori Sector Agencies hui and Matariki Awards	Parking	Auckland
29/06/2019	300.00	Attend Māori Sector Agencies hui and Matariki Awards	Accommodation	Auckland
29/06/2019	62.30	Attend Māori Sector Agencies hui and Matariki Awards	Rental Car	Auckland

Subtotal - domestic travel      \$6,358.62      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)
26/07/2018	18.84	Local Wellington	Taxi	Wellington
17/09/2018	6.30	Crown Entities Hui	Parking	Wellington
17/09/2018	6.30	External Stakeholders hui	Parking	Wellington
30/09/2018	11.77	Local Wellington	Taxi	Wellington
02/11/2018	8.50	Te Matatini Working Group hui	Parking	Wellington
12/11/2018	10.71	Local Wellington	Taxi	Wellington
23/11/2018	10.53	Local Wellington	Taxi	Wellington
24/11/2018	14.34	Local Wellington	Taxi	Wellington
14/02/2019	14.35	Local Wellington	Taxi	Wellington
14/02/2019	14.35	Local Wellington	Taxi	Wellington
20/02/2019	9.57	Local Wellington	Taxi	Wellington
20/02/2019	10.81	Local Wellington	Taxi	Wellington
20/02/2019	9.57	Local Wellington	Taxi	Wellington
11/03/2019	28.70	Local Wellington	Taxi	Wellington
04/04/2019	14.35	Local Wellington	Taxi	Wellington
24/04/2019	50.98	Local Wellington	Taxi	Wellington
13/06/2019	28.70	Local Wellington	Taxi	Wellington
07/06/2019	12.43	Local Wellington	Taxi	Wellington
12/06/2019	5.22	Stakeholders hui	Parking	Wellington
17/06/2019	2.61	Stakeholders hui	Parking	Wellington

Subtotal - local travel      \$288.93      Check - there are no hidden rows with data      Check - each entry provides sufficient information

Total travel expenses	\$14,626.07
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**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

<b>Organisation Name</b>	Te Taura Whiri i te Reo Māori
<b>Chief Executive</b>	Ngahiwi Apanui
<b>Disclosure period start</b>	1 July 2018
<b>Disclosure period end</b>	30 June 2019
<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 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)
		No hospitality provided for this period		
<b>Total hospitality expenses</b>	<b>\$0.00</b>	<b>Check - there are no hidden rows with data</b>	<b>Check - each entry provides sufficient information</b>	

**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

<b>Organisation Name</b>	Te Taura Whiri i te Reo Māori
<b>Chief Executive</b>	Ngahiwi Apanui
<b>Disclosure period start</b>	1 July 2018
<b>Disclosure period end</b>	30 June 2019
<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 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)
31/07/2018	22.00	Phone charges	Monthly Charges	Wellington
31/07/2018	400.00	Professional Development	Mentoring	Wellington
31/08/2018	22.34	Phone charges	Monthly Charges	Wellington
31/08/2018	1750.00	Professional Development	Mentoring	Wellington
30/09/2018	22.00	Phone charges	Monthly Charges	Wellington
30/09/2018	400.00	Professional Development	Mentoring	Wellington
19/10/2018	8.26	Kai	Hui with stakeholder	Wellington
31/10/2018	22.34	Phone charges	Monthly Charges	Wellington
30/11/2018	67.34	Phone charges	Monthly Charges	Wellington
31/11/2018	400.00	Professional Development	Mentoring	Wellington
05/12/2018	2086.09	Iphone XS Max 256GB	Phone	Wellington
05/12/2018	31.30	Iphone screen protector	Phone accessories	Wellington
05/12/2018	40.00	Iphone Wallet Case	Phone accessories	Wellington
31/12/2018	22.68	Phone charges	Monthly Charges	Wellington
31/01/2019	22.68	Phone charges	Monthly Charges	Wellington
28/02/2019	23.66	Phone charges	Monthly Charges	Wellington
11/03/2019	9.57	Kai	Hui with stakeholder	Wellington
14/03/2019	7.83	Kai	Hui with stakeholder	Wellington
31/03/2019	22.00	Phone charges	Monthly Charges	Wellington
01/04/2019	13.65	Kai	Hui with stakeholder	Wellington
01/04/2019	39.12	Phone Charger	Phone accessories	Wellington
24/04/2019	67.32	Iphone case and shield	Phone accessories	Wellington
30/04/2019	62.51	Phone charges	Monthly Charges	Wellington
09/05/2019	7.39	Kai	Hui with stakeholder	Wellington
31/05/2019	22.34	Phone charges	Monthly Charges	Wellington
30/06/2019	50.00	Phone charges	Monthly Charges	Wellington
30/06/2019	1956.52	Professional Development	Mentoring	Wellington

<b>Total other expenses</b>	<b>\$7,598.94</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 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

<b>Organisation Name</b>	Te Taura Whiri i te Reo Māori
<b>Chief Executive</b>	Ngahiwi Apanui
<b>Disclosure period start</b>	1 July 2018
<b>Disclosure period end</b>	30 June 2019
<b>GST on values</b>	Figures exclude GST
<b>Agency totals check</b>	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?)
	No Gifts received for this period				
<b>Total count of gift/benefit entries:</b>	<b>Offered</b>	<b>0</b>	<b>Check - there are no hidden rows with data</b>	<b>Not all lines have an entry for "Description", "Was the gift accepted?" and "Estimated value in NZ\$"</b>	
	Accepted	0			
	Declined	0			
<b>Notes</b>					
* 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).					