

## 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/assets/Legacy/resources/Chief-Executive-Expense-Disclosure-Guide.pdf>  
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 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](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 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/assets/Legacy/resources/Chief-Executive-Expense-Disclosure-Guide.pdf>

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>	Canterbury DHB
<b>Chief Executive**</b>	David Meates
<b>Disclosure period start***</b>	1 July 2020
<b>Disclosure period end***</b>	4 September 2020
<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>	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>\$1,467.93</b>	Figures include GST (where applicable)		<b>Number offered</b>	<b>0</b>
<b>Hospitality</b>	<b>\$0.00</b>	Figures include GST (where applicable)		<b>Number accepted</b>	<b>0</b>
<b>Other expenses</b>	<b>\$44.44</b>	Figures exclude GST		<b>Number declined</b>	<b>0</b>
<b>International Travel</b>	<b>\$0.00</b>	Figures include GST (where applicable)			
<b>Domestic Travel</b>	<b>\$1,118.34</b>	Figures include GST (where applicable)			
<b>Local Travel</b>	<b>\$349.59</b>	Figures include GST (where applicable)			
<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

Organisation Name	Canterbury DHB
Chief Executive	David Meates
Disclosure period start	1 July 2020
Disclosure period end	4 September 2020
GST on costs	Figures include GST (where applicable)
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.*

#### 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)
<b>NO INFORMATION TO DISCLOSE</b>				
Subtotal - international travel		\$0.00	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)
6 July 2020	\$494.10	Attend meeting with MBIE, CTU, MoH re Holidays Act Remediation (one day)	Airfare (return)	Wellington
6 August 2020	\$624.24	Attend meeting with MoH and DHBs re Holidays Act Compliance (one day)	Airfare (return)	Wellington
Subtotal - domestic travel		\$1,118.34	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)
2 July 2020	\$28.00	Attend Maia Health Foundation Board Meeting	Taxi (return)	Christchurch
24 July 2020	\$26.00	Visit to Hillmorton Hospital site with Board member	Taxi (return)	Christchurch
5 August 2020	\$62.00	Attend Waitaha Primary Health Board meeting	Taxi (return)	Christchurch
6 August 2020	\$66.90	Attend meeting with MoH and DHBs re Holidays Act Compliance	Taxi (Airport return)	Wellington
4 September 2020	\$166.69	Own car used on DHB business July 2020 to September 2021 (IRD rate)	Mileage reimbursement	Christchurch
Subtotal - local travel		\$349.59	Check - there are no hidden rows with data	Check - each entry provides sufficient information

Total travel expenses

\$1,467.93

**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).

## Chief Executive Expense Disclosure

<b>Organisation Name</b>	Canterbury DHB
<b>Chief Executive</b>	David Meates
<b>Disclosure period start</b>	1 July 2020
<b>Disclosure period end</b>	4 September 2020
<b>GST on costs</b>	Figures include GST (where applicable)
<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)
<b>NO INFORMATION TO DISCLOSE</b>				

Total hospitality expenses	\$0.00	Check - there are no hidden rows with data	Check - each entry provides sufficient information	
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<b>Notes</b>	<p>* Third parties include people and organisations external to the public service or statutory Crown entities.</p> <p>** Any non-standard date format or date outside 1 July - 30 June will raise an alert. Check entry and select 'Yes' to accept/continue.</p> <p>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.</p> <p>Total cost will appear automatically once you put information in rows above.</p> <p>Mark clearly if there is no information to disclose - provide a note to this effect in the 'Date' column (column A).</p>	
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## Chief Executive Expense Disclosure

<b>Organisation Name</b>	Canterbury DHB
<b>Chief Executive</b>	David Meates
<b>Disclosure period start</b>	1 July 2020
<b>Disclosure period end</b>	4 September 2020
<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)
1 July 2020	\$22.44	Monthly Vodafone charge	Phone and data costs	Christchurch
1 August 2020	\$22.00	Monthly Vodafone charge	Phone and data costs	Christchurch

<b>Total other expenses</b>	<b>\$44.44</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).	

