

## 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 2019
<b>Disclosure period end***</b>	30 June 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>	Chief Financial Officer

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>\$9,955.30</b>	Figures include GST (where applicable)	<b>Number offered</b>	<b>5</b>
<b>Hospitality</b>	<b>\$0.00</b>	Figures include GST (where applicable)	<b>Number accepted</b>	<b>3</b>
<b>Other expenses</b>	<b>\$449.98</b>	Figures exclude GST	<b>Number declined</b>	<b>2</b>
<b>International Travel</b>	<b>\$1,305.14</b>	Figures include GST (where applicable)		
<b>Domestic Travel</b>	<b>\$7,902.36</b>	Figures include GST (where applicable)		
<b>Local Travel</b>	<b>\$747.80</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

<b>Organisation Name</b>	Canterbury DHB
<b>Chief Executive</b>	David Meates
<b>Disclosure period start</b>	1 July 2019
<b>Disclosure period end</b>	30 June 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

### 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)
4 December 2019	\$980.38	Attend National Hospital Infrastructure Summit as International Keynote speaker (costs reimbursed by organisers)	Airfare (return)	Sydney
4 December 2019	\$265.76	Attend National Hospital Infrastructure Summit as International Keynote speaker (costs reimbursed by organisers)	Transfers to and from Airport	Sydney
4 December 2019	\$59.00	Attend National Hospital Infrastructure Summit as International Keynote speaker (costs reimbursed by organisers)	Airport parking	Christchurch
<b>Subtotal - international travel</b>	<b>\$1,305.14</b>	<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)
7 August 2019	\$795.31	Attend Workshop with National DHB Chief Executives (half day) and National DHB Chairs and Chief Executives meeting (1.5 days)	Airfare (return)	Wellington
7 August 2019	\$319.00	Attend Workshop with National DHB Chief Executives (half day) and National DHB Chairs and Chief Executives meeting (1.5 days)	Hotel (one night)	Wellington
10 October 2019	\$556.90	Attend meeting with National DHB Chief Executives (1 day)	Airfare (return)	Wellington
10 October 2019	\$59.00	Attend meeting with National DHB Chief Executives (1 day)	Airport parking	Christchurch
6 November 2019	\$316.47	Attend National DHB Chief Executives meeting (half day) and National DHB Chairs and Chief Executives meeting (1 day)	Airfare (return)	Wellington
6 November 2019	\$375.00	Attend National DHB Chief Executives meeting (half day) and National DHB Chairs and Chief Executives meeting (1 day)	Hotel (one night)	Wellington
14 November 2019	\$559.62	Attend Public Sector Innovation Show 2019 as speaker	Airfare (return)	Wellington
27 November 2019	\$584.20	Attend ASMS function	Airfare (return)	Wellington
27 November 2019	\$418.11	Attend ASMS function	Hotel (one night)	Wellington
29 November 2019	\$507.75	Attend Precision Driven Health Governance Board Meeting (one day)	Airfare (return)	Auckland
29 November 2019	\$59.00	Attend Precision Driven Health Governance Board Meeting (one day)	Airport parking	Christchurch
11 December 2019	\$641.52	Attend Health Select Committee hearing	Airfare (return)	Wellington
12 December 2019	\$380.35	Attend meeting with National DHB Chief Executives (1 day)	Airfare (return)	Wellington
12 December 2019	\$59.00	Attend meeting with National DHB Chief Executives (1 day)	Airport parking	Christchurch
12 February 2020	\$709.77	Attend Health and Disability System Leadership Council meeting (half day) and National DHB Chairs and Chief Executives meeting (1 day)	Airfare (return)	Wellington

12 February 2020	\$363.99	Attend Health and Disability System Leadership Council meeting (half day) and National DHB Chairs and Chief Executives meeting (1 day)	Hotel (one night)	Wellington
12 March 2020	\$523.23	Attend National DHB Chief Executives meeting (one day)	Airfare (return)	Wellington
17 March 2020	\$615.14	Attend Strategic Roundtable discussion with Ministry of Health (half day)	Airfare (return)	Wellington
17 March 2020	\$59.00	Attend Strategic Roundtable discussion with Ministry of Health (half day)	Airport parking	Christchurch
<b>Subtotal - domestic travel</b>		<b>\$7,902.36</b>	<b>Check - there are no hidden rows with data</b>	

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)
7 August 2019	\$32.60	Attend Workshop with National DHB Chief Executives (half day) and National DHB Chairs and Chief Executives meeting (1.5 days)	Taxi Airport to venue	Wellington
3 October 2019	\$46.90	Attend meeting with Vice Chancellor University of Canterbury	Taxi (return)	Christchurch
10 October 2019	\$72.20	Attend meeting with National DHB Chief Executives (1 day)	Taxi (return Airport)	Wellington
29 October 2019	\$28.00	Visit to Design Lab with Crown Monitor	Taxi (return)	Christchurch
14 November 2019	\$49.80	Attend Public Sector Innovation Show 2019 as speaker	Taxi Airport to venue	Wellington
11 December 2019	\$38.50	Attend Health Select Committee hearing	Taxi to Airport	Wellington
12 December 2019	\$32.20	Attend meeting with National DHB Chief Executives (1 day)	Taxi Airport to venue	Wellington
21 January 2020	\$46.60	Attend Mana Ake kaimahi and providers event at University of Canterbury	Taxi (return)	Christchurch
12 February 2020	\$73.80	Attend Health and Disability System Leadership Council meeting (half day) and National DHB Chairs and Chief Executives meeting (1 day)	Taxi (return Airport)	Wellington
12 March 2020	\$112.40	Attend National DHB Chief Executives meeting (one day)	Taxi (return Airport)	Wellington
16 March 2020	\$38.90	Attend interview with Newstalk ZB	Taxi (return)	Christchurch
17 March 2020	\$36.90	Attend Strategic Roundtable discussion with Ministry of Health (half day)	Taxi to Airport	Wellington
30 June 2020	\$139.00	Own car used on DHB business July 2019 to June 2020 (IRD rate)	Mileage reimbursement	Christchurch
<b>Subtotal - local travel</b>		<b>\$747.80</b>	<b>Check - there are no hidden rows with data</b>	

Check - each entry provides sufficient information

<b>Total travel expenses</b>	<b>\$9,955.30</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).

## Chief Executive Expense Disclosure

<b>Organisation Name</b>	Canterbury DHB
<b>Chief Executive</b>	David Meates
<b>Disclosure period start</b>	1 July 2019
<b>Disclosure period end</b>	30 June 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>				

<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>	
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**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 - 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).

## Chief Executive Expense Disclosure

<b>Organisation Name</b>	Canterbury DHB
<b>Chief Executive</b>	David Meates
<b>Disclosure period start</b>	1 July 2019
<b>Disclosure period end</b>	30 June 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 <small>(e.g. subscription part of employment agreement, development as agreed with SSC)</small>	Type of expense <small>(e.g. phone and data costs, membership fees)</small>	Location(s)
1 July 2019	\$22.44	Monthly Vodafone charge	Phone and data costs	Christchurch
1 August 2019	\$48.97	Monthly Vodafone charge	Phone and data costs	Christchurch
1 September 2019	\$64.17	Monthly Vodafone charge	Phone and data costs	Christchurch
1 October 2019	\$85.21	Monthly Vodafone charge	Phone and data costs	Christchurch
1 November 2019	\$29.28	Monthly Vodafone charge	Phone and data costs	Christchurch
1 December 2019	\$29.17	Monthly Vodafone charge	Phone and data costs	Christchurch
1 January 2020	\$35.88	Monthly Vodafone charge	Phone and data costs	Christchurch
1 February 2020	\$22.88	Monthly Vodafone charge	Phone and data costs	Christchurch
1 March 2020	\$22.51	Monthly Vodafone charge	Phone and data costs	Christchurch
1 April 2020	\$44.25	Monthly Vodafone charge	Phone and data costs	Christchurch
1 May 2020	\$23.05	Monthly Vodafone charge	Phone and data costs	Christchurch
1 June 2020	\$22.17	Monthly Vodafone charge	Phone and data costs	Christchurch

<b>Total other expenses</b>	<b>\$449.98</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).			

## Chief Executive Gifts and Benefits Disclosure

Organisation Name	Canterbury DHB
Chief Executive	David Meates
Disclosure period start	1 July 2019
Disclosure period end	30 June 2020
GST on values	Figures include GST (where applicable)
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 (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?)
10 October 2019	Invitation to attend dinner with City leaders	Accepted	Warren and Mahoney	\$100 - \$500	
23 October 2019	Invitation to attend Gala Dinner	Accepted	University of Canterbury	\$100 - \$500	
18 November 2019	Invitation to attend ASMS Annual Conference and farewell to Executive Director Ian Powell	Accepted	Association of Salaried Medical Specialists	\$100 - \$500	
5 February 2020	Invitation to Grand Opening of Huadu NZ Education Center	Declined	Huadu International	Under \$100	
29 February 2020	Invitation to Blackcaps vs India Test	Declined	Canterbury Cricket Trust	Under \$100	

Total count of gift/benefit entries:	Offered	5	Check - there are no hidden rows with data	Check - each entry provides sufficient information
	Accepted	3		
	Declined	2		

**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.

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).