



Purpose

The purpose of this guide is to provide agency staff with an overview of the Chief Executive (CE) Expense disclosure process, and information on the type of expenses that should be disclosed.

Regular public disclosure of 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 expenses are covered

All expenses for items experienced, used or declined by CEs in performing their role are disclosed, whether paid by credit card or invoiced.

This includes expenses for more personal undertakings, such as professional development expenditure, in addition to expenses 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 a CE's budget or paid by his/her credit card are excluded.

Expense disclosures cover the full period of the year, and are completed by each CE, including Acting CEs.

How it works

CEs disclose the expenses, gifts and hospitality they have expended or been offered using the SSC Excel workbook available [here](#) on our website.

The CE formally approves completed Excel workbooks and an appropriate person such as a Risk and Audit Committee member, Board Chair (for Crown Entities) or the Chief Financial Officer, reviews them. They are posted on agency websites and uploaded to www.data.govt.nz. See [here](#) for instructions on adding or updating expenses.

Questions can be directed to ceexpenses@ssc.govt.nz. For help with publishing on data.govt.nz or account login questions contact info@data.govt.nz.

Frequency of disclosures

Disclosures cover the 1 July - 30 June year and are published by 31 July each year. The State Services Commission monitors publication and may take action for failure to publish on time.

DISCLOSED INFORMATION

Using the Excel workbook template, CEs are asked to disclose information using the following categories:

Travel

All expenses incurred by the CE during any international, domestic and local travel. Expenditure relating to each overseas trip is grouped, however the nature of the items of expenditure are disclosed separately, with individual lines for the likes of airfares, accommodation, meals and taxis.

Hospitality

All hospitality expenses provided to people external to Public Service departments and statutory Crown entities by the CE in the context of their job, are disclosed.

All Other Expenses

All other expenses incurred by the CE that are not captured under the definition of travel and hospitality 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 low¹".

Gifts and Benefits

All gifts, invitations to events and other hospitality, of \$50 or more in total value per year per party, accepted or declined by the CE from people external to the organisation are disclosed.

A single lunch worth \$25 in value would not be included. However, where such an offer is made by the same party more than once a year, to combined value of \$50 or more, each occurrence should be disclosed.

Items such as invitations to functions and events, event tickets, as well as gifts from overseas counterparts and/or commercial organisations, including those accepted by immediate family members, are disclosed.

What the CE did with the gifts and benefits should be indicated, particularly whether the offer was accepted or declined, but also including if the gift or benefit was transferred to others.

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 expense disclosure. Please note that anything offered is official information and is covered by the Official Information Act.

The estimated value of gifts needs to be recorded. Wherever possible, a specific dollar value is provided – if a specific value is not feasible, the excel workbook provides a range of options (e.g. 'Under \$100'). In rare cases where the cost of a gift cannot be reasonably estimated or disclosing the estimated value might cause offence, its value can be noted as either 'Cultural item – not appropriate to value' or 'Estimate not possible'.

¹Ombudsman "Chief Executive Expenses", 1 March 2012

HOW TO PRESENT INFORMATION

- 1 **Provide information using the SSC Excel workbook.** You can find the workbook [here](#) on our website. Please note the workbook is reviewed annually, so you will need to use the latest version from the website.
- 2 The Excel workbook template contains separate tabs for each of the following:
 - Guidance for Agencies (a summary of this document)
 - Summary and Sign-Off
 - Travel
 - Hospitality
 - All Other Expenses
 - Gifts and Benefits.
 - 2.1 The 'Summary and Sign-Off' tab captures high level information about: the entity, the CE, the period covered by the disclosure, totals from each of the expense categories, entity data checks, and approvals for publication.
 - 2.2 Complete the separate tabs for each category of expense and upload the information, including the summary tab, as one workbook, rather than separate documents or one single spreadsheet.
- 3 **Note whether costs are GST exclusive or inclusive.** This needs to be consistent and recorded for each type of expense – ideally it is consistent across all expenses. You have the option to use GST exclusive or inclusive as it may depend how you get your source information e.g. credit card statements or finance reports.
- 4 **Mark clearly if no information to disclose.** Where there is no information to disclose for a category (e.g. 'hospitality' or 'domestic travel'), record this clearly on the spreadsheet with a suitable description, such as *no travel expenses to disclose for this period*, or *no gifts received*, or *no hospitality provided*. Provide this note in the 'date' column. Please do not leave sections blank.
- 5 **Ensure the disclosure is for the full reporting period.** If an agency is without a permanent CE for a period, provide a disclosure for the Acting CE.
- 6 **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. Where key information is missing, an alert may show in the total/subtotal line for each category.
- 7 **Sub-total and total costs** are pre-populated with formulae that will add the expenses automatically. Insert more rows as you need to cover all the expenses. Check that any added rows are included in the sub-total and total costs, and indicate that data and totals have been checked and confirmed on each worksheet.

- 8 **Uploading the information.** Once the Excel workbook is complete, checked and approved, upload it to your website and upload it to www.data.govt.nz.
- 8.1 Please ensure the disclosures are easy to find on your website.
- 8.2 You may also like to upload a PDF or HTML of the document as well, however ensure an Excel version is available on your website as this allows users to readily compare information. The version uploaded to www.data.govt.nz needs to be in Excel format.
- 8.3 All past disclosures remain on your website.
- 8.4 The Disclosures page 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'*.

RESOURCES

- [Excel Workbook](#)
- [OAG Controlling Sensitive Expenditure – Guidelines for Public Entities](#)
- [Ombudsman Chief Executive Expenses](#)
- [Department of Internal Affairs](#)