

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

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 this SSC Excel workbook: <http://www.ssc.govt.nz/ce-expenses-disclosure>

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

Organisation Name	Heritage New Zealand Pouhere Taonga
Chief Executive**	Andrew Coleman
Disclosure period start***	1 July 2019
Disclosure period end***	30 June 2020
Agency totals check	Data and totals checked on all sheets
Chief Executive approval****	This disclosure has been approved by the Chief Executive
Other sign-off****	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	\$45,421.13	Figures include GST (where applicable)		Number offered	0
Hospitality	\$58.70	Figures include GST (where applicable)		Number accepted	0
Other expenses	\$0.00	Figures include GST (where applicable)		Number declined	0
International Travel	\$33,408.21	Figures include GST (where applicable)			
Domestic Travel	\$12,012.92	Figures include GST (where applicable)			
Local Travel	\$0.00	Figures include GST (where applicable)			
Notes					

* 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	Heritage New Zealand Pouhere Taonga
Chief Executive	Andrew Coleman
Disclosure period start	1 July 2019
Disclosure period end	30 June 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)
18 November 2019 - 25 November 2019	\$746.00	Attending Heritage Chairs and Officials of Australia and New Zealand Conference - 1 week	Airfares	Wellington NZ - Brisbane AUS - Wellington NZ
18 November 2019	\$80.17	Travel to Heritage and Chairs of Australia and New Zealand Conference from Airport	Taxi	Brisbane Airport AUS - Brisbane City AUS
19 November 2019	\$53.00	Shared dinner with Heritage and Chair Officials of Australia and New Zealand conference attendees	Meals	Brisbane AUS
18 November 2019 - 24 November 2019	\$1,280.54	Attending Heritage and Chairs of Australia and New Zealand Conference - 6 nights	Accommodation	Brisbane AUS
24 November 2019	\$51.62	Travel to Airport from Heritage and Chairs of Australia and New Zealand Conference	Taxi	Brisbane City AUS to Brisbane Airport AUS
6 March 2020 - 23 March 2020	\$9,811.57	Attending Quark Expeditions as Antarctic Heritage Trust, Trustee and mentor - Inspiring Explorers Expedition Official Supporters Programme - 2 weeks - multiple flight changes due to Covid-19 isolation, travel restrictions/border closures.	Airfares	Wellington NZ - Auckland NZ - Buenos Aires ARG - Santiago CHILE return
6 March 2020 - 7 March 2020	\$682.75	Attending Quark Expeditions - Inspiring Explorers Expedition Official Supporters Programme	Accommodation	Buenos Aires ARG
6 March 2020 - 23 March 2020	\$20,631.21	Attending Quark Expeditions as Antarctic Heritage Trust, Trustee and mentor - Inspiring Explorers Expedition Official Supporters Programme	Programme Costs	Antarctica
7 March 2020	\$9.81	Attending Quark Expeditions as Antarctic Heritage Trust, Trustee and mentor - Inspiring Explorers Expedition Official Supporters Programme	Meal/Refreshments- 1 person	Buenos Aires ARG
23 March 2020	\$61.54	Breakfast, Lunch and Dinner - Attending Quark Expeditions as Antarctic Heritage Trust, Trustee and mentor - Inspiring Explorers Expedition Official Supporters Programme	Meals - 1 person	Santiago, CHILE
Subtotal - international travel	\$33,408.21	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)
26 June 2019 - 28 June 2019	\$126.00	Airport Carparking to attend meetings in Paihia, Bay of Islands, and HNZPT Northland Regional Office for Board and Maori Heritage Council meeting. Preparation for/and attending National Historic Landmarks event in Waitangi	Vehicle Costs	Wellington
26 June 2019 - 28 June 2019	\$251.00	Attending meetings in Paihia, Bay of Islands, and HNZPT Northland Regional Office for Board and Maori Heritage Council meeting. Preparation for/and attending National Historic Landmarks event in Waitangi	Rental vehicles	Waitangi, Paihia
7 July 2019	\$34.00	Airport carparking - Attending Heritage site visit - Ashburton Chinese Gardens Ng King Family	Vehicle Costs	Wellington

12 July 2019 - 13 July 2019	\$84.00	Airport Carparking - Attending meeting with Gisborne Trust, HPA Conference and visit to Cook Landing Site National Historic Reserve with Department Of Conservation	Vehicle Costs	Wellington
12 July 2019	\$29.30	Travel from Airport. Attending meeting with Gisborne Trust, HPA Conference and visit to Cook Landing Site National Historic Reserve with Department Of Conservation	Taxi	Gisborne Airport - Accommodation
12 July 2019	\$38.20	Attending meeting with Gisborne Trust, HPA Conference and visit to Cook Landing Site National Historic Reserve with Department Of Conservation	Meals - 3 people	Gisborne
12 July 2019 - 13 July 2019	\$198.00	Attending meeting with Gisborne Trust, HPA Conference and visit to Cook Landing Site National Historic Reserve with Department Of Conservation - 1 night	Accommodation - 1 person	Gisborne
24 July 2019 - 26 July 2019	\$139.00	Airport Carparking to attend meetings in Christchurch and meeting and ceremony in Timaru with Members of Historic Places Canterbury and Timaru Civic Trust	Vehicle Costs	Wellington
24 July 2019	\$6.60	Carparking - Attending Christchurch event with Members of Historic Places Canterbury and then from Timaru for event with Timaru Civic Trust	Vehicle Costs	Christchurch
24 July 2019 - 26 July 2019	\$646.00	Attending Christchurch event with Members of Historic Places Canterbury and then from Timaru for event with Timaru Civic Trust	Airfares	Wellington - Christchurch - Timaru
24 July 2019 - 25 July 2019	\$251.00	Attending event with Members of Historic Places Canterbury - 1 night	Accommodation - 1 person	Christchurch
24 July 2019 - 25 July 2019	\$154.00	Travel whilst in Christchurch to attend event with Members of Historic Places Canterbury, Heritage Advocates/Professionals, and travel to Timaru for event with Timaru Civic Trust	Rental Vehicle	Christchurch, Timaru
25 July 2019 - 26 July 2019	\$190.00	Attending event with Timaru Civic Trust - 1 night	Accommodation - 1 person	Timaru
20 August 2019 - 22 August 2019	\$125.00	Airport carparking - Attending Heritage site visit, meeting with Waitake District Council and HNZPT Board and Maori Heritage Council meetings	Vehicle Costs	Wellington
20 August 2019	\$187.00	Attending Heritage site visits and meeting with Waitake District Council with HNZPT Board and Maori Heritage Council	Airfares	Wellington - Dunedin
21 August 2019	\$77.00	Attending Heritage site visits - Gifts from Totara Estate	Gift	Oamaru
20 August 2019 - 22 August 2019	\$838.00	Attending Heritage site visits, Waitake District Council meeting and HNZPT Board and Maori Heritage Council meetings	Accommodation - 1 person, 2 nights	Dunedin
22 August 2019	\$398.00	Return from Heritage site visit and HNZPT Board and Maori Heritage Council meetings in Dunedin - Christchurch	Airfares	Dunedin - Christchurch
19 September 2019	\$546.00	Attending Kate Shepherd House property event	Airfares	Wellington - Christchurch - Wellington
19 September 2019	\$81.00	Travel in Christchurch to attend property event at Kate Sheppard House	Rental Vehicle	Christchurch
19 September 2019	\$42.00	Airport carparking - attending Kate Shepherd House property event	Vehicle Costs	Wellington
27 September 2019	\$700.00	Attending Antarctic Heritage Trust Meeting	Airfares	Wellington - Christchurch - Wellington
27 September 2019	\$42.00	Airport carparking - attending Antarctic Heritage Trust Meeting in Christchurch	Vehicle Costs	Wellington
8 November 2019	\$122.36	Travel to Papawai for Papawai event with Maori Heritage Council Chair - from Naenae - Greytown - Papawai and return	Mileage Reimbursement	Papawai
14 November 2019 - 15 November 2019	\$592.80	Travel to New Plymouth and return to Wellington - no flights - Taranaki site visits and meetings with Board member and New Plymouth District Council	Mileage Reimbursement	Wellington - New Plymouth - Wellington
14 November 2019 - 15 November 2019	\$190.00	Attending meetings with Board member and New Plymouth District Council	Accommodation - 1 person, 1 night	New Plymouth
15 November 2019	\$72.00	Working breakfast - attending meetings with Board member and New Plymouth District Council	Meals - 4 people	New Plymouth
14 November 2019	\$103.50	Attending meeting with Board member and New Plymouth District Council staff member - including Dinner	Meals - 3 people	New Plymouth
29 November 2019 - 1 December 2019	\$135.00	Airport Carparking - attending Te Araroa event with Maori Heritage Council Chair in Gisborne	Vehicle Costs	Wellington
29 November 2019 - 1 December 2019	\$410.00	Attending Te Araroa event with Maori Heritage Council Chair	Airfares	Wellington - Gisborne - Wellington
29 November 2019 - 1 December 2019	\$234.63	Attending Te Araroa event with Maori Heritage Council Chair	Rental Vehicle	Gisborne
7 December 2019	\$45.00	Airport Carparking - attending NZ Archaeological Association forum in Christchurch	Vehicle Costs	Wellington
7 December 2019	\$503.00	Attending NZAA Council meeting in Christchurch	Airfares	Wellington - Christchurch - Wellington
7 December 2019	\$51.16	Attending NZAA meeting in Christchurch	Rental Vehicle	Christchurch
24 December 2019	\$94.50	Attending memorial for staff member at Pompallier and gifts for Board Chair and Maori Heritage Council Chair	Gift	Pompallier
14 January 2020	\$45.00	Airport Carparking - Attending TMI meeting in Auckland and in Northern Region Office	Vehicle Costs	Wellington
14 January 2020	\$356.03	Attending TMI meeting in Auckland and in Northern Region Office	Airfares	Wellington - Auckland - Wellington
14 January 2020	\$79.66	Attending TMI meeting in Auckland and in Northern Region Office	Rental Vehicle	Auckland

14 January 2020	\$12.00	Carparking - Attending TMI meeting in Auckland and in Northern Region Office	Vehicle Costs	Auckland
14 January 2020	\$5.60	Carparking - Attending TMI meeting in Auckland and in Northern Region Office	Vehicle Costs	Auckland
5 February 2020	\$45.00	Airport Carparking - Attending Tapuae Roa Meeting and SRO/PGF meetings	Vehicle Costs	Wellington
5 February 2020	\$387.32	Attending Tapuae Roa Meeting and SRO/PGF meetings	Airfare	Wellington - New Plymouth - Wellington
13 February 2020 - 14 February 2020	\$90.00	Airport Carparking - Attending SRO meeting in Christchurch and Tohu Whenua Launch in Hokitika	Vehicle Costs	Wellington
13 February 2020 - 14 February 2020	\$240.10	Airport Carparking - Attending SRO meeting in Christchurch and Tohu Whenua Launch in Hokitika	Accommodation	Christchurch
14 February 2020	\$616.13	Attending Launch of Tohu Whenua Hokitika	Airfares	Wellington - Christchurch - Hokitika - Wellington
15 February 2020	\$275.22	Attending meeting - Antarctic Heritage Trust in Auckland	Airfares	Wellington - Auckland - Napier
15 February 2020	\$51.16	Attending meeting - Antarctic Heritage Trust in Auckland	Rental Vehicle	Auckland
26 February 2020	\$45.00	Airport Carparking - Attending SRO meetings in New Plymouth	Vehicle Costs	Wellington
26 February 2020	\$488.68	Attending SRO meetings in New Plymouth	Airfares	Wellington - New Plymouth - Wellington
27 February 2020	\$756.93	Attending meetings in Christchurch	Airfares/Penalty costs	Wellington
27 March 2020	\$399.32	Planned to attend meeting in Rotorua with Hinemihi - on hold due to Covid-19 / isolation rules on return from overseas	Airfares - held in credit	Wellington - Rotorua - Wellington
4 May 2020	\$382.72	Planned to attend Senior Staff meeting in Northern Region Office - on hold due to Covid-19 / travel restrictions	Airfares - held in credit	Wellington - Auckland - Wellington
Subtotal - domestic travel				
	\$12,012.92	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)
Subtotal - local travel				
	\$0.00	Check - there are no hidden rows with data		Check - each entry provides sufficient information

Total travel expenses	\$45,421.13
------------------------------	--------------------

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

Organisation Name	Heritage New Zealand Pouhere Taonga
Chief Executive	Andrew Coleman
Disclosure period start	1 July 2019
Disclosure period end	30 June 2020
GST on costs	Figures include GST (where applicable)
Agency totals check	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)
		NO INFORMATION TO DISCLOSE		
Total other expenses	\$0.00	Check - there are no hidden rows with data		Check - each entry provides sufficient information
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.				
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	Heritage New Zealand Pouhere Taonga
Chief Executive	Andrew Coleman
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?)
	NO INFORMATION TO DISCLOSE				

Total count of gift/benefit entries:	Offered	0	Check - there are no hidden rows with data	Not all lines have an entry for "Description", "Was the gift accepted?" and "Estimated value in NZ\$"
	Accepted	0		
	Declined	0		

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).