



He aratohu mā ngā kaimahi o ngā hinonga | A guide for agency staff

Purpose

The purpose of this guide is to provide agency staff with an overview of the secretary and chief executives of Public Service agencies and statutory Crown entities, Gifts, Benefits and Expense disclosure process, and information on the type of expenditure that should be disclosed.

Regular public disclosure of secretary and chief executive expenses is to provide transparency and accountability for discretionary expenditure.

Publishing clear and detailed disclosures is integral to building and maintaining the public's trust and confidence in the Public Service.

He aha ngā takoha, ngā takuhe me ngā utu e kapi ana i tēnei? | What Gifts, Benefits and Expenses are covered?

All expenses for items experienced, used, or declined by secretaries and chief executives 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. Secretary and chief executive expenses are not generally regarded as personal or commercially sensitive. Refer to the Ombudsman's chief executive expenses [guidance](#).

Business or corporate expenses for the organisation that are met from a secretary and chief executive's budget or paid by their credit card are excluded.

Expense disclosures cover the full period of the year 1 July – 30 June and are completed by each secretary or chief executive, including those in acting positions. A separate workbook is required for each secretary and chief executive.

Te āhua o tēnei aratohu | How it works

Secretaries and chief executives disclose the expenses, gifts and hospitality they have expended or been offered using the Public Service Commission's Excel workbook available [here](#) on our website.

The secretary or chief executive formally approves completed Excel workbooks and an appropriate person such as the Chief Financial Officer or an Audit and Risk Committee member for Public Service departments and the Board chair for Crown entities, 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@publicservice.govt.nz. And for help with publishing on data.govt.nz or account login questions contact info@data.govt.nz.



Te auau o ngā whākinga | Frequency of disclosures

Disclosures cover the 1 July - 30 June year and are published by 31 July each year. Te Kawa Mataaho | Public Service Commission monitors publication and may take action for failure to publish on time.

Ngā pārongo kua whākina | Disclosed Information

Using the Excel workbook template, secretaries and chief executives are asked to disclose information using the following categories:

Travel

All expenses incurred by the secretary or chief executive 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 secretary or chief executive in the context of their job, are disclosed.

All Other Expenses

All other expenses incurred by the secretary or chief executive 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.

Where secretaries and chief executives are required to have satellite phones for use in emergencies, this is a business expense and therefore does not need to be included in expense disclosures.

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 secretary or chief executive from people external to Public Service organisations and statutory Crown entities 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.

¹ Ombudsman "Chief Executive Expenses", 1 March 2012



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 secretary or chief executive 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 information about what has been offered is official information and is covered by the Official Information Act 1982.

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’.

Te āhua o te whakatakoto pārongo | How to present information

1. **Provide information using the Commission’s 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 secretary or chief executive, 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.
- 2.3 A separate workbook is required to be uploaded for each secretary and chief executive (including acting) that may occur during the disclosure period.



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 secretary or chief executive for a period, provide a separate disclosure for the acting Public Service secretary or chief executive.
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. **Approval and sign off** are included in the summary tab. The secretary or chief executive formally approves the completed Excel workbook and an appropriate person such as the Chief Financial Officer, or a Risk and Audit Committee member, for Public Service departments or the Board Chair for Crown entities reviews them. This is then confirmed on the Summary sheet of the workbook.
9. **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.
 - 9.1 Please ensure the disclosures are easy to find on your website and where possible listed in chronological order. There are [instructions](#) on how to reorder entries on data.govt.nz.
 - 9.2 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.
 - 9.3 All past disclosures remain on your website for a period of 10 years.
 - 9.4 The Disclosures page could be headed with a statement such as: *‘(This agency) is disclosing the secretary’s (or chief executive’s) gifts, benefits and expenses as part of its commitment to transparency and accountability’*.



Resources

- [Excel Workbook Public Service Secretary or Chief Executive Gifts, Benefits and Expenses | Te Kawa Mataaho Public Service Commission](#)
- [OAG Controlling Sensitive Expenditure – Guidelines for Public Entities](#)
- [Ombudsman New Zealand- Chief Executive Expenses](#)
- Department of Internal Affairs – [Uploading Chief Executive expenses to Data.govt.nz](#)

Checklist

Have used correct workbook and uploaded in excel format

Have uploaded one single workbook for full financial year per secretary or chief executive (including Acting/Interim Chief Executives)

Title of workbook has the correct year listed on website/data.govt.nz

Have not included nominal expenses (<\$10), where these have been paid by the chief executive

Have included any nominal travel agent fees within trip costs

Public Service secretary or Chief executive has reviewed and approved for disclosure

Risk & Audit committee member or CFO for Public Service Departments and Board Chair for Crown entities has reviewed and approved the disclosure workbook, and the name and position of the reviewer has been included on the Summary sheet

Have uploaded to data.govt.nz in correct location