

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	Te Puni Kōkiri
Chief Executive**	Dave Samuels
Disclosure period start***	1 July 2024
Disclosure period end***	30 June 2025
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****	Chair of the Audit and Risk Management Committee

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	\$8,770.31	Figures include GST (where applicable)		Number offered	17
Hospitality	\$0.00	Figures include GST (where applicable)		Number accepted	5
Other expenses	\$240.35	Figures include GST (where applicable)		Number declined	12
International Travel	\$0.00	Figures include GST (where applicable)			
Domestic Travel	\$8,770.31	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	Te Puni Kōkiri
Chief Executive	Dave Samuels
Disclosure period start	1 July 2024
Disclosure period end	30 June 2025
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)
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)
1 August 2024	\$194.00	Accommodation for National Iwi Chair Forum August 2024	Hotel	Auckland
1 August 2024	\$448.14	Flights (return) for National Iwi Chair Forum August 2024	Flights	Auckland
1 August 2024	\$78.00	Airport parking for National Iwi Chair Forum August 2024	Parking	Wellington
1 August 2024	\$74.00	Meal (dinner) for Secretary and Deputy Secretary - National Iwi Chair Forum August 2024	Meal	Wellington
4 September 2024	\$645.12	Flights to attend the tangi of Kiingi Tuheitia	Flights	Wellington
4 September 2024	\$46.00	Airport parking to attend the tangi of Kiingi Tuheitia	Parking	Wellington
10 September 2024	\$59.40	Taxi to attend the Te Māori Tu Commemoration Dinner	Taxi	Wellington
14 September 2024	\$630.27	Flights to attend the opening of St Stephen's School	Flights	Wellington
14 September 2024	\$50.00	Airport parking to attend the opening of St Stephen's School	Parking	Wellington
12 November 2024	\$834.70	Flights to attend tangi of Sir Robert Gillies	Flights	Rotorua
12 November 2024	\$95.50	Airport parking to attend tangi of Sir Robert Gillies	Parking	Wellington
12 November 2024	\$207.10	Accommodation to attend tangi of Sir Robert Gillies	Hotel	Rotorua
12 November 2024	\$73.00	2x meals - travelling for Sir Bom Gillies tangi	Meals	Rotorua
4 February 2025	\$114.50	Airport parking for Waitangi Commemorations 2025 and St. Stephens opening	Parking	Wellington
4 February 2025	\$1,453.94	Flights (return) for Waitangi Commemorations 2025 and St. Stephens opening	Flights	Kerikeri
4 February 2025	\$985.00	Accommodation for Waitangi Commemorations 2025, St Stephens opening (total 3 nights)	Hotel	Waitangi
6 February 2025	\$288.72	Car rental for opening of St. Stephens	Car rental	Auckland
27 February 2024	\$339.07	Flights (return) to attend Te Matatini in New Plymouth	Flights	New Plymouth
27 February 2024	\$49.00	Airport parking for visit to Te Matatini, New Plymouth	Parking	Wellington
7 March 2025	\$1,471.47	Flights (return) to Auckland/Christchurch/Wellington for Whānau Ora hui	Flights	Auckland
7 March 2025	\$47.50	Airport parking for visit Auckland/Christchurch/Wellington for Whānau Ora hui	Parking	Wellington
26 March 2025	\$585.88	Flights (return) to Christchurch to meet with Te Tauraki (Whānau Ora)	Flights	Christchurch
26 March 2025	\$47.50	Airport parking for visit to Christchurch to meet with Te Tauraki (Whānau Ora)	Parking	Wellington
2 April 2025	\$519.00	Accommodation for Ahuwhenua Field Day #1 and Whānau Ora hui (two nights)	Hotel	Whangarei/Auckland
2 April 2025	\$1,101.52	Flights (return) for Ahuwhenua Field Day #1 and Whānau Ora hui in Auckland	Flights	Whangarei
2 April 2025	\$105.00	Airport parking for Ahuwhenua Field Day #1 and Whānau Ora hui in Auckland	Parking	Wellington

3 April 2025	\$158.28	Car rental for Ahuwhenua Field Day #1 and Whānau Ora hui in Auckland	Car rental	Auckland	
6 June 2025	\$160.00	Accommodation for Ahuwhenua Awards Dinner	Accommodation	Palmerston North	
Subtotal - domestic travel		\$8,770.31	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)

Total travel expenses		\$8,770.31
-----------------------	--	------------

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	Te Puni Kōkiri			
Chief Executive	Dave Samuels			
Disclosure period start	1 July 2024			
Disclosure period end	30 June 2025			
GST on costs	Figures include GST (where applicable)			
Agency totals check	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)
Total hospitality expenses	\$0.00	Check - there are no hidden rows with data	Check - each entry provides sufficient information	
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

Organisation Name	Te Puni Kōkiri
Chief Executive	Dave Samuels
Disclosure period start	1 July 2024
Disclosure period end	30 June 2025
GST on costs	Figures include GST (where applicable)
Agency totals check	Data and totals on this worksheet checked and confirmed

[illegible]

*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.*

[illegible]

Total other expenses	\$240.35	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	Te Puni Kōkiri					
Chief Executive	Dave Samuels					
Disclosure period start	1 July 2024					
Disclosure period end	30 June 2025					
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						
<i>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.</i>						
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?)	
17 September 2024	Reception for the National Day of Chile	Declined	Ambassador of Chile	Estimate not possible		
27 August 2024	Australian High Commission OECD Event	Declined	Australian High Commission	Estimate not possible	Jaclyn Williams, Manager, Policy, attended in Dave's absence	
16 September 2024	Meat Industry Association Cocktail Function	Declined	Meat Industry Association	Estimate not possible	Forwarded on to Karen McGuiness, General Manager, Investments	
27 September 2024	Champions Charity Lunch 2024	Declined	Rothley	\$250.00		
19 September 2024	Waiata Reo Māori Showcase	Declined	NZ on Air	Estimate not possible		
21 September 2024	Waha Kōrero Speech Competition	Accepted	Te Taura Whiri I te Reo Māori	Under \$100	Five tickets (free to public) passed on to TPK Kaimahi	
2 October 2024	Melbourne Cup Spring Carnival Fundraiser	Declined	Australian High Commission	Estimate not possible		
19 November 2024	Air New Zealand Parliamentary Reception	Declined	Rt. Hon. Christopher Luxon and Air NZ	Estimate not possible		
31 January 2025	TupuToa Gala Dinner 2025 - A celebration of Māori and Pacific Success	Declined				
5 February 2025	Gifts at Ngāti Hine BBQ - Waitangi Commemorations	Accepted	Ngāti Hine	\$85.00	Kawakawa balm (75ml), body butter (75ml) and bath salts (100gm) - value an estimate only	
24 February 2025	In conversation with Australia's First Nations People Ambassador Justin Mohamed	Declined	Australian High Commission	Estimate not possible	Forwarded on to the Paula Rawiri, Deputy Secretary Policy	
25 February 2025	Invitation to attend Te Matatini o Te Kāhui Maunga National Kapa Haka Festival 2025	Accepted	Te Matatini Society Incorporated	Estimate not possible		
4 March 2025	Wellington Homeless Women's Trust Gala Dinner	Accepted	Rothley	\$150.00	Grace Smit, Deputy Secretary Regions also invited	
17 March 2025	Farewell for HE Harinder Sidhu AM	Declined	Australian High Commission	Estimate not possible		
1 April 2025	Zespri Parliament Function	Declined	Hon Todd McClay, Minister of Agriculture	Estimate not possible	Forwarded on to Steven Sutton, Deputy Secretary, Governance	
1 April 2025	Gift from Pania Tyson-Nathan for support hosting Dona Regis-Prosper from the Caribbean Tourism Organisation	Accepted	New Zealand Māori Tourism	Under \$100	2x books and chocolates (shared with kaimahi)	
14 May 2025	Fujifilm AP Automation breakfast event @ Bolton Hotel 14th May	Declined	Fujifilm Business Innovation New Zealand Limited	Estimate not possible		
Total count of gift/benefit entries:	Offered	17	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	5				
	Declined	12				

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).					