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. 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 2025
Disclosure period end***	30 June 2026
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****	Dame Karen Sewell, Chair of the Audit and Risk Committee and Kiriama Stevens, 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
Travel expenses	**$7,251.04**	Figures include GST (where applicable)		**Number offered**	**29**
Hospitality	**$0.00**	Figures include GST (where applicable)		**Number accepted**	**13**
Other expenses	**$7,835.00**	Figures include GST (where applicable)		**Number declined**	**16**
International Travel	$0.00	Figures include GST (where applicable)			
Domestic Travel	$7,251.04	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 2025
Disclosure period end	30 June 2026
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)
25 July 2025	$462.56	Flights (return) to Hamilton - Minister and Prime Minister visit to Raukawa	Flights	Hamilton
25 July 2025	$49.50	Airport parking - trip to Hamilton (visit Raukawa)	Parking	Wellington
18 September 2025	$208.40	Public Service Leadership Team Retreat	Mileage	Martinborough
26 September 2025	$788.50	Tangi of Ariki Tā Tumu Te Heuheu	Mileage	Tūrangi
31 October 2025	$844.75	Flights (return) to Tauranga to meet with Te Uru Taumatua at Taneatua	Flights	Tauranga
31 October 2025	$51.00	Airport parking - trip to Tauranga to meet with Te Uru Taumatua at Taneatua	Parking	Wellington
3 February 2026	$849.64	Flights (return) to Kerikeri - NICF and Waitangi Commemorations	Flights	Kerikeri
3 February 2026	$134.00	Airport parking - NICF and Waitangi Commemorations	Parking	Wellington
3 February 2026	$1,019.57	Accommodation - NICF and Waitangi Commemorations	Accommodation	Waitangi
5 June 2026	$882.97	Flights (return) to Whangarei - Ahuwhenua Awards Dinner	Flights	Whangarei
5 June 2026	$25.00	Lunch - travel - Ahuwhenua Awards Dinner	Meal	Whangarei
5 June 2026	$77.00	Airport parking - Ahuwhenua Awards Dinner (Whangarei)	Parking	Wellington
5 June 2026	$200.00	Accommodation - Ahuwhenua Awards Dinner (Whangarei)	Accommodation	Whangarei
10 June 2026	$614.45	Flights (return) to Hamilton - Field Days (TPK stall)	Flights	Hamilton
10 June 2026	$54.00	Airport parking - trip to Hamilton - Field Days (TPK stall)	Parking	Wellington
19 June 2026	$867.30	Flights (return) to Auckland (note flight credit from unused travel)	Flights	Auckland
19 June 2026	$96.50	Airport parking - hui with Whānau Ora Commissioning Agencies	Parking	Wellington
19 June 2026	$25.90	Breakfast - Whānau Ora Commisioning Agency hui	Meal	Wellington
Subtotal - domestic travel	**$7,251.04**	**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	**$7,251.04**

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 2025
Disclosure period end	30 June 2026
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)
12 October 2023 - 2 October 2025	$5,175.00	Leadership Matters Limited - for services of Denise Church (late 2023-2025)	Leadership coaching	Wellington
14 May 2026	$2,660.00	Professional Development - Institute of Directors course	Course fees	Wellington
Total other expenses	**$7,835.00**	**Check - there are no hidden rows with data**	**Check - each entry provides sufficient information**	

Notes

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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 2025
Disclosure period end	30 June 2026
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 Gifts and Benefits Disclosure

Organisation Name	Te Puni Kōkiri
Chief Executive	Dave Samuels
Disclosure period start	1 July 2025
Disclosure period end	30 June 2026
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?)
1 July 2025	NZ Story Thanks and Showcase	Declined	NZ Story	Estimate not possible	Forwaded to/attended by Deputy Secretary Governance
11 July 2025	Champions Charity Lunch 2024	Declined	Rothley	$250.00	
10 September 2025	Harkness Fellowship Centenary Celebration	Accepted	Harkness Fellowships Trust NZ and Leadership Development Centre	Estimate not possible	Reception and canapes only.
16 September 2025	Meat Industry Aotearoa Annual Cocktail Function	Declined	Meat Industry Association	Estimate not possible	
2 October 2025	Māori Kiwifruit Growers Ltd - Royal Launch	Declined	Māori Kiwifruit Growers Ltd	Estimate not possible	Forwarded to/attended by Regional Director Waikato Waiariki
14 October 2025	Mokopuna Ora Conference 2025	Declined	Waikato Tainui	Estimate not possible	Appropriate Regional Director to attend in Secretary's place
18 October 2025	Iwi Radio Awards	Declined	Te Whakaruruhau o Ngā Reo Irirangi Māori	Estimate not possible	Forwarded to regional kaimahi to attend.
29 October 2025	NZ Tourism Awards	Declined	NZ Māori Tourism	Estimate not possible	Forwarded to and attended by two TPK Officials
18 November 2025	Air New Zealand Parliamentary Reception	Declined	Air New Zealand	Estimate not possible	Forwarded to/attended by Deputy Secretary Governance
21 November 2025	Ngāti Hine Health Trust Stakeholder Meeting	Declined	Ngāti Hine Health Trust	Estimate not possible	Forwarded on to Regional Director to attend on behalf of TPK invitees
3 December 2025	Annual end of year celebration	Declined	Deloitte NZ	Estimate not possible	
4 December 2025	Tātou Collective Network Dinner	Declined	Tātou Collective	Estimate not possible	Forwarded on to Regional Director to attend on behalf of TPK invitees
12 December 2025	Breathe | Mauri Ora Opening	Declined	Te Papa	Estimate not possible	
5 February 2026	Ngāti Hine Health Trust Stakeholder BBQ	Accepted	Ngāti Hine Health Trust	Estimate not possible	
3 March 2026	Parliament Reception for AmCham Australia Delegation to Wellington	Declined	American Chamber of Commerce	Estimate not possible	
17 March 2026	Wellington Homeless Women's Trust Dinner	Declined	Rothley	Estimate not possible	
31 March 2026	Zespri Parliament Function	Accepted	Zespri	Estimate not possible	
22 April 2026	Retirement gift (taonga)	Accepted	Raukawa	Cultural item - not appropriate to value	
7 May 2026	Zespri - thank you gift box (ruby red kiwifruit)	Accepted	Zespri	Under $100	Shared with TPK kaimahi
26 May 2026	Enterprise Ireland Agribusiness Dinner	Declined	Embassy of Ireland	Estimate not possible	
12 June 2026	FOMA Economic Forum Gala Dinner	Declined	Federation of Māori Authorities	Estimate not possible	
19 June 2026	Gifts (shirt, sulu and beads)	Accepted	Tātou Collective	Cultural item - not appropriate to value	
19 June 2026	Retirement gift (whiskey)	Accepted	Rothley	$109.00	
22 June 2026	Retirement gift (whiskey and taonga)	Accepted	Minister for Māori Development	Cultural item - not appropriate to value	
23 June 2026	Retirement gift (book)	Accepted	Audit and Risk Management Committee	Estimate not possible	
24 June 2026	Retirement gift (whiskey)	Accepted	Dame Pania Tyson-Nathan	$200.00	
25 June 2026	Retirement gift (Swandri)	Accepted	Dr Charlotte Severne	$272.00	

25 June 2026	Retirement gift (taonga)	Accepted	Dame Karen Sewell	Cultural item - not appropriate to value	
26 June 2026	Retirement gift (scarf and books)	Accepted	Māori Land Court	Estimate not possible	
Total count of gift/benefit entries:	**Offered**	**29**	**Check - there are no hidden rows with data**	**Check - each entry provides sufficient information**	
	Accepted	**13**			
	Declined	**16**			

Notes

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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).