

Secretary and Chief Executive Expense Disclosures: A Guide for Agency Staff

[The following is a summary from "Public Service Secretaries and Chief Executive Expense Disclosures: A Guide for Agency Staff"](#)
[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 secretaries and/or chief executive's expenses is to provide transparency and accountability for discretionary expenditure by Public Service agencies and statutory Crown entities. Publishing clear and detailed disclosures is integral to building and maintaining the public's trust and confidence in the Public service.

What is covered?

All expenses for items offered, accepted or declined by secretaries or chief executives 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. Secretary and chief executive 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 secretaries or chief executive's budget or paid by their credit card are excluded. Expense disclosures cover the full period of the report, and are completed by each secretary or chief executive, including in Acting roles - Complete a separate workbook for each.

How does it work?

Secretaries or chief executives disclose the expenses, gifts & hospitality they have expended or been offered using this Excel workbook. Secretaries or chief executives formally approve completed Excel workbooks and an appropriate person reviews them (see guidance). 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 secretaries or chief executives 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 secretary or chief executive to people external to Public Service agencies and statutory Crown entities.

All other expenses

All other expenses incurred by the secretary or chief executive 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, offered, accepted or declined by the secretary or chief executive from people external to Public Service agencies and statutory Crown entities are disclosed. A brief explanation of what the secretary or chief executive 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 such as a cultural gift).

How to present information

Provide information using this Excel workbook: <https://www.publicservice.govt.nz/resources/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, secretary or chief executive 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 secretary or chief executive, including those in Acting roles.

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 disclosure webpage could be headed with a statement such as: "(this agency) is disclosing the Secretary or Chief Executive's expenses, gifts and hospitality as part of its commitment to transparency and accountability."

Further assistance

The above is a summary from "Secretary or Chief Executive Expense Disclosures: A Guide for Agency Staff": <https://www.publicservice.govt.nz/assets/Legacy/resources/Chief-Executive-Expense-Disclosure-Guide.pdf>
Please read that in full first.

If you have any questions please contact ceexpenses@publicservice.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 the Commissions Excel workbook - Click Here](#)

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

Organisation Name*	Te Whatu Ora
Secretary or Chief Executive**	Margie Apa
Disclosure period start***	1 July 2022
Disclosure period end***	30 June 2023
Agency totals check	Data and totals checked on all sheets
Secretary or Chief Executive approval****	This disclosure has been approved by the Departmental Secretary or Chief Executive
Other sign-off****	Dame Karen Poutasi, 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	\$56,093.80	Figures exclude GST		Number offered	3
Hospitality	\$0.00	Figures exclude GST		Number accepted	3
Other expenses	\$0.00	Figures exclude GST		Number declined	0
International Travel	\$0.00	Figures exclude GST			
Domestic Travel	\$56,093.80	Figures exclude GST			
Local Travel	\$0.00	Figures exclude GST			
Notes					

* Headings on following tabs will pre populate with what you enter on this tab

** Create a new workbook for a new or Acting Departmental secretary or Chief Executive

*** Update if a shorter or different period is covered

**** This disclosure must be approved by the Departmental secretary or Chief Executive and another appropriate party, e.g. Board Chair, Chief Financial Officer or Audit and Risk

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	Te Whatu Ora
Public Service Secretary or Chief Executive	Margie Apa
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
GST on costs	Figures exclude GST
Agency totals check	Data and totals on this worksheet checked and confirmed

International, domestic and local travel expenses

All expenses incurred by Public Service secretary or 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)
7.7.22 - 8.7.22	\$369.99	Team meetings	airfare	Wellington
13.7.22 - 14.7.22	\$630.99	Ministerial, team and other meetings	airfare	Wellington
18.7.22 - 19.7.22	\$871.33	Hauora Tairāwhiti District visit	airfare and accommodation	Gisborne
20.7.22 - 21.7.22	\$325.99	Interviews, Ministry for Ethnic Communities and other team meetings	airfare	Wellington
23.7.22	\$426.22	GP22 Conference Christchurch (speaker)	airfare and accommodation	Wellington/Christchurch
24.7.22 - 25.7.22	\$713.46	GP22 Conference (speaker), Ministerial, team meetings and interviews	airfare	Christchurch/Wellington/Auckland
26.7.22 - 27.7.22	\$551.77	Ministerial, team and other meetings	airfare	Wellington
1.8.22	\$532.04	Ministerial, team and other meetings	airfare	Wellington
8.8.22 - 11.8.22	\$593.14	Ministerial, team meetings and interviews	airfare	Wellington
24.8.22 - 25.8.22	\$489.74	Team and other meetings	airfare	Wellington
29.8.22 - 31.8.22	\$1,078.78	Ministerial, team and other meetings	airfare and accommodation	Wellington
4.9.22 - 8.9.22	\$1,023.64	Ministerial, team meetings and interviews	airfare and accommodation	Wellington
11.9.22 - 14.9.22	\$1,941.34	Ministerial, team and other meetings; Te Whatu Ora - West Coast visit	airfares and accommodation	Wellington/Hokitika/Wellington
16.9.22	\$243.14	Team and other meetings	airfare	Auckland
26.9.22 - 28.9.22	\$1,436.67	Ministerial, team and other meetings	airfare and accommodation	Wellington
4.10.22	\$664.57	Ministerial, team and other meetings	airfare	Wellington

9.10.22 - 10.9.22	\$691.40	Ministerial, team and other meetings	airfare and accommodation	Wellington
16.10.22 - 17.10.22	\$933.39	Ministerial, team and other meetings	airfare and accommodation	Wellington
18.10.22 - 19.10.22	\$657.78	Ministerial, team and other meetings	airfare, taxi and accommodation	Wellington
24.10.22 - 27.10.22	\$783.25	Ministerial, team and other meetings	airfare and taxi	Wellington
28.10.22	\$402.24	TWO Board meeting	airfare	Wellington
30.10.22 - 1.11.22	\$527.57	Ministerial, team and other meetings	airfare and taxi	Wellington
6.11.22 - 8.11.22	\$703.41	Ministerial, team and other meetings	airfare and taxi	Wellington
9.11.22	\$674.19	Union meetings	airfare and taxi	Wellington
20.11.22 - 21.11.22	\$643.26	Ministerial, team and other meetings	airfare and taxi	Wellington
24.11.22	\$541.26	Whangarei Hospital visit for Ministerial Announcement	airfare	Whangarei
25.11.22 - 26.11.22	\$736.29	TWO Board meeting	airfare and taxi	Wellington
27.11.22 - 5.12.22	\$553.02	Ministerial, team and other meetings, conference (speaker)	airfare and taxi	Wellington
11.12.22 - 14.12.22	\$643.08	Ministerial, team and other meetings	airfare and taxi	Wellington
16.12.22	\$781.77	Interviews	airfare and taxi	Wellington
18.12.22 - 19.12.22	\$416.81	Ministerial, team and other meetings	airfare and taxi	Wellington
23.1.23 - 26.1.23	\$803.69	Ministerial, team and other meetings	airfare	Wellington
29.1.23 - 1.2.23	\$563.06	Ministerial, team and other meetings	airfare	Wellington
7.2.23 - 8.2.23	\$479.39	Ministerial, team and other meetings	airfare	Wellington
9.2.23 - 10.2.23	\$428.65	Ministerial, team and other meetings	airfare	Wellington
14.2.23 - 15.2.23	\$1,341.91	New Dunedin Hospital meeting	airfares and accommodation	Hamilton/Wellington/Dunedin/Auckland
17.2.23	\$792.72	New Dunedin Hospital meeting	airfare	Christchurch
19.2.23 - 23.2.23	\$581.85	Ministerial, team and other meetings	airfare	Wellington
28.2.23	\$733.19	Ministerial, team and other meetings	airfare	Wellington
5.3.23 - 8.3.23	\$461.99	Ministerial, team and other meetings	airfare and taxi	Wellington
12.3.23 - 13.3.23	\$413.60	Ministerial, team and other meetings	airfare	Wellington
14.3.23 - 15.3.23	\$484.47	Health Select Committee Hearing	airfare	Wellington
19.3.23 - 24.3.23	\$618.45	Ministerial, TWO Board meeting, team and other meetings	airfare	Wellington
21.3.23	\$477.04	Taranaki Hospital - Renal Unit Opening	airfare	New Plymouth
26.3.23 - 27.3.23	\$407.03	Ministerial, team and other meetings	airfare	Wellington
31.3.23	\$432.40	Conference (speaker) and team meetings	airfare	Wellington
2.4.23 - 5.4.23	\$742.89	Ministerial, team and other meetings	airfare	Wellington
10.4.23 - 13.4.23	\$638.39	Team and other meetings	airfare	Wellington
16.4.23 - 17.4.23	\$561.43	Ministerial, team and other meetings	airfare	Wellington
18.4.23 - 19.4.23	\$593.34	Taikorihiri Locality visit	airfare and accommodation	Kaitia
19.4.23 - 21.4.23	\$776.14	Team and other meetings	airfare	Wellington
23.4.23 - 24.4.23	\$569.04	Ministerial, team and other meetings	airfare	Wellington
26.4.23	\$470.44	Tauranga Hospital visit	airfare	Tauranga
27.4.23	\$558.19	Union meetings	airfare	Wellington
3.5.23 - 4.5.23	\$428.45	Conference (speaker) and team meetings	airfare	Wellington
7.5.23 - 10.5.23	\$1,134.16	Visit to Hawkes Bay, Ministerial, union and team meetings	airfares and accommodation	Hawkes Bay/Wellington
14.5.23	\$293.54	Ministerial, team and other meetings	airfare	Wellington
18.5.23	\$423.69	Ministerial, team and other meetings	airfare	Wellington
24.5.23 - 25.5.23	\$1,472.99	Dunedin Hospital visit, Hillmorton Campus Opening	airfare, taxi and accommodation	Dunedin/Christchurch/Auckland
28.5.23 - 30.5.23	\$1,214.19	Ministerial, team and other meetings	airfares	Auckland/Wellington/Auckland
5.6.23 - 9.6.23	\$814.15	Ministerial, union mediation (2 days), team meetings	airfare	Wellington
12.6.23	\$707.74	Ministerial, team and other meetings	airfare	Wellington
14.6.23 - 15.6.23	\$484.48	Ministerial, union and team meetings	airfare	Wellington
18.6.23 - 22.6.23	\$621.29	Ministerial, union mediation (2 days), team meetings	airfare	Wellington
25.6.23 - 29.6.23	\$488.29	Ministerial, union mediation (2 days), team meetings	airfare	Wellington
1.7.22 - 13.3.23	\$0.00	Stayed with family	accommodation	Wellington
14.3.23	\$2,500.00	Apartment bond - 163 The Terrace (shared with CEO Te Aka Whai Ora) to be refunded at end of tenancy	accommodation	Wellington
14.3.23 - 27.6.23	\$10,000.00	Apartment rent - 163 The Terrace (shared with CEO Te Aka Whai Ora)	accommodation	Wellington

Subtotal - domestic travel	\$56,093.80	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	\$56,093.80		
------------------------------	--------------------	--	--

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).

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	Te Whatu Ora
Public Service Secretary or Chief Executive	Margie Apa
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
GST on costs	Figures exclude GST
Agency totals check	Data and totals on this worksheet checked and confirmed

Hospitality Offered to Third Parties*

All hospitality expenses provided by the Public Service secretary or chief executive in the context of their 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)
		Nil		
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).				

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	Te Whatu Ora
Public Service secretary or Chief Executive	Margie Apa
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
GST on costs	Figures exclude GST
Agency totals check	Data and totals on this worksheet checked and confirmed

All Other Expenses

*All other expenditure incurred by the Public Service secretary or 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 PSC)	Type of expense (e.g. phone and data costs, membership fees)	Location(s)
		Nil		

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).		

Public Service Secretary or Chief Executive Gifts and Benefits Disclosure

Organisation Name	Te Whatu Ora
Public Service Secretary or Chief Executive	Margie Apa
Disclosure period start	1 July 2022
Disclosure period end	30 June 2023
GST on values	Figures exclude GST
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 Public Service secretary or chief executive by people external to the Public Service. 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?)
8 October 2022	Rugby World Cup Tickets	Accepted	Spark	Estimate not possible	
25 February 2023	Moana Pasifika v Fijian Drua tickets	Accepted	Moana Pasifika	Under \$100	
19 May 2023	Moana Pasifika v Crusaders tickets	Accepted	Moana Pasifika	Under \$100	

Total count of gift/benefit entries:	Offered	3	Check - there are no hidden rows with data	Check - each entry provides sufficient information
	Accepted	3		
	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).