

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. 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/](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 Disclosures 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

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*	Broadcasting Commission
Secretary or Chief Executive**	Cameron Harland
Disclosure period start***	1 July 2023
Disclosure period end***	30 June 2024
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****	Type here who else has approved this disclosure

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	\$30,790.79	GST inc / exc		Number offered	0
Hospitality	\$1,990.66	Figures include GST (where applicable)		Number accepted	0
Other expenses	\$0.00	Figures include GST (where applicable)		Number declined	0
International Travel	\$14,690.13	GST inc / exc			
Domestic Travel	\$14,866.93	GST inc / exc			
Local Travel	\$1,233.73	GST inc / exc			
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 Committee member					

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	Broadcasting Commission
Public Service Secretary or Chief Executive	Cameron Harland
Disclosure period start	1 July 2023
Disclosure period end	30 June 2024
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 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)
26 November 2023	\$10,371.13	Content London 2023	Airfares	WLG-AKL-LHR-AKL-WLG
26 November 2023 - 01 December 2023	\$3,643.00	Content London 2023	Hotel	LON
26 November 2023 - 01 December 2023	\$645.00	Content London 2023	Meals	LON
26 November 2023	\$31.00	Content London 2023	Tube travel card	LON
Subtotal - international travel	\$14,690.13	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)
13 July 2023	\$608.80	Industry meetings	Airfare	WLG-AKL-WLG
13 July 2023	\$95.00	Industry meetings	Taxi fare	AKL
13 July 2023	\$95.00	Industry meetings	Taxi fare	AKL
26 July 2023	\$231.00	Industry meetings	Airfare	WLG-AKL-WLG
26 July 2023	\$288.00	Industry meetings	Hotel	AKL
14 August 2023	\$535.60	Industry meetings	Airfare	WLG-AKL-WLG
5 September 2023	\$339.60	Industry meetings	Airfare	WLG-AKL-WLG
5 September 2023	\$220.00	Industry meetings	Hotel	AKL
5 September 2023	\$97.60	Industry meetings	Taxi fare	AKL
5 September 2023	\$45.00	Industry meetings	Taxi fare	AKL
5 September 2023	\$50.00	Industry meetings	Taxi fare	AKL
6 September 2023	\$95.80	Industry meetings	Taxi fare	AKL
1 November 2023	\$448.60	Industry meetings	Airfare	WLG-AKL-WLG
1 November 2023	\$220.00	Industry meetings	Hotel	AKL
1 November 2023	\$95.00	Industry meetings	Taxi fare	AKL
7 December 2023	\$748.00	Industry meetings	Airfare	WLG-AKL-WLG
7 December 2023	\$235.00	Industry meetings	Hotel	AKL

7 December 2023	\$15.50	Industry meetings	Meal	AKL
7 December 2023	\$65.00	Industry meetings	Taxi fare	AKL
8 December 2023	\$95.00	Industry meetings	Taxi fare	AKL
29 January 2024	\$469.80	Industry meetings	Airfare	WLG-AKL-WLG
29 January 2024	\$234.73	Industry meetings	Hotel	AKL
29 January 2024	\$66.98	Industry meetings	Uber Fare	AKL
30 January 2024	\$53.76	Industry meetings	Uber Fare	AKL
23 February 2024	\$57.00	Industry meetings	Taxi fare	WLG
23 February 2024	\$443.80	Industry meetings	Airfare	WLG-AKL-WLG
23 February 2024	\$1,285.71	Industry meetings	Hotel (5 nights)	AKL
23 February 2024	\$53.94	Industry meetings	Uber Fare	AKL
2 April 2024	\$30.80	Industry meetings	Dinner - CE	AKL
3 April 2024	\$125.80	Industry meetings	Airfare	WLG-AKL
3 April 2024	\$895.52	Industry meetings	Hotel (4 nights)	AKL
1 March 2024	\$52.50	Industry meetings	Uber Fare	AKL
21 March 2024	\$633.10	Industry meetings	Airfare	WLG-AKL-WLG
21 March 2024	\$470.00	Industry meetings	Hotel (2 nights)	AKL
21 March 2024	\$37.09	Industry meetings	Uber Fare	WLG
2 April 2024	\$30.80	Industry meetings	Meal, CE	AKL
3 April 2024	\$1,119.40	Industry meetings	Hotel (5 nights)	AKL
6 April 2024	\$20.50	Industry meetings	Meal, CE	AKL
8 April 2024	\$566.50	Industry meetings	Airfare	WLG-AKL-WLG
14 May 2024	\$550.00	Industry meetings	Airfare	WLG-AKL-WLG
14 May 2024	\$33.60	Industry meetings	Uber Fare	WLG
14 May 2024	\$478.00	Industry meetings	Hotel (2 nights)	AKL
21 May 2024	\$414.40	Industry meetings	Airfare	WLG-AKL-WLG
21 May 2024	\$60.08	Industry meetings	Uber Fare	AKL
21 May 2024	\$58.98	Industry meetings	Uber Fare	AKL
21 May 2024	\$13.77	Industry meetings	Meal, CE	AKL
30 May 2024	\$562.50	Industry event	Airfare	WLG-AKL-WLG
30 May 2024	\$32.56	Industry event	Uber Fare	WLG
30 May 2024	\$260.00	Industry event	Hotel	AKL
30 May 2024	\$58.81	Industry event	Uber Fare	AKL
2 June 2024	\$57.04	Industry event	Uber Fare	AKL
2 June 2024	\$34.37	Industry event	Uber Fare	WLG
20 June 2024	\$500.50	Industry event	Airfare	WLG-AKL-WLG
20 June 2024	\$57.07	Industry event	Uber Fare	AKL
28 June 2024	\$371.00	Industry event	Airfare	WLG-CHC-WLG
28 June 2024	\$5.90	Industry event	Meal, CE	CHC
28 June 2024	\$14.20	Industry event	Meal, CE	CHC
28 June 2024	\$32.92	Industry event	Uber Fare	CHC
Subtotal - domestic travel \$14,866.93 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)
13 July 2023	\$14.00	Industry meeting	Airport Parking, 1 day	WLG
5 September 2023	\$86.00	NZ On Air Event	Airport Parking, 1 day	WLG
2 November 2023	\$64.35	NZ On Air Event	Airport Parking, 1 day	WLG

2 November 2023	\$26.30	Industry meeting	Hotel to office	AKL
7 December 2023	\$101.50	Industry meeting	Meeting to hotel	AKL
8 December 2023	\$82.00	Industry meeting	Airport Parking, 1 day	WLG
29 January 2024	\$90.00	Industry meeting	Airport Parking, 1 day	WLG
29 January 2024	\$27.68	Industry meeting	Uber Fare	AKL
30 January 2024	\$90.00	Industry meetings	Parking	WLG
26 February 2024	\$25.31	Industry meeting	Uber Fare	AKL
29 February 2024	\$15.00	Industry meeting	Bus Fare	AKL
29 February 2024	\$32.03	Industry event	Uber Fare	AKL
29 February 2024	\$23.39	Industry event	Uber Fare	AKL
29 February 2024	\$35.20	Industry meetings	Taxi fare	AKL
1 March 2024	\$23.16	Industry event	Uber Fare	AKL
21 March 2024	\$10.89	Industry meeting	Uber Fare	AKL
23 March 2024	\$8.00	Industry meeting	Airport Parking, pick up	WLG
3 April 2024	\$26.19	Industry meetings	Uber Fare	AKL
3 April 2024	\$9.72	Industry meeting	Uber Fare	AKL
3 April 2024	\$21.58	Industry meeting	Uber Fare	AKL
4 April 2024	\$21.93	Industry meeting	Uber Fare	AKL
4 April 2024	\$19.60	Industry meeting	Uber Fare	AKL
5 April 2024	\$20.01	Industry meeting	Uber Fare	AKL
5 April 2024	\$19.07	Industry meeting	Uber Fare	AKL
6 April 2024	\$19.54	Industry event	Uber Fare	AKL
6 April 2024	\$18.61	Industry meeting	Uber Fare	AKL
8 April 2024	\$56.59	Industry meeting	Uber Fare	AKL
8 April 2024	\$45.00	Industry meeting	Airport Parking, 1 day	WLG
15 May 2024	\$9.72	Industry meeting	Uber Fare	AKL
16 May 2024	\$45.00	Industry meeting	Airport Parking, 1 day	WLG
21 May 2024	\$60.08	Industry meeting	Uber Fare	AKL
21 May 2024	\$44.28	Industry meeting	Uber Fare	AKL
21 May 2024	\$14.00	Industry meeting	Airport Parking, 1 day	WLG
20 June 2024	\$14.00	Industry meeting	Airport Parking, 1 day	WLG
28 June 2024	\$14.00	Industry meeting	Airport Parking, 1 day	WLG
Subtotal - local travel		\$1,233.73	Check - there are no hidden rows with data	Check - each entry provides sufficient information

Total travel expenses **\$30,790.79**

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	Broadcasting Commission
Public Service Secretary or Chief Executive	Cameron Harland
Disclosure period start	1 July 2023
Disclosure period end	30 June 2024
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 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)
4 July 2023	\$36.50	Industry meeting - business discussion	Lunch - 2 people	WLG
11 July 2023	\$337.22	Industry meeting - business discussion	Dinner - 5 people	WLG
20 July 2023	\$48.50	Industry meeting - business discussion	Breakfast - 2 people	WLG
8 August 2023	\$90.20	Industry meeting - business discussion	Lunch - 2 people	WLG
9 August 2023	\$71.75	Industry meeting - business discussion	Lunch - 2 people	WLG
17 August 2023	\$20.30	Industry meeting - business discussion	Coffee - 2 people	WLG
6 September 2023	\$56.80	Industry meeting - business discussion	Breakfast - 2 people	AKL
28 September 2023	\$41.00	Industry meeting - business discussion	Drinks - 2 people	WLG
2 November 2023	\$52.28	Industry meeting - business discussion	Breakfast - 2 people	AKL
24 November 2023	\$15.00	Industry meeting - business discussion	Coffee - 2 people	WLG
13 December 2023	\$10.00	Industry meeting - business discussion	Coffee - 2 people	WLG
14 December 2023	\$62.00	Industry meeting - business discussion	Breakfast - 2 people	WLG
24 January 2024	\$77.50	Industry meeting - business discussion	Lunch - 2 people	WLG
29 January 2024	\$123.05	Industry meeting - business discussion	Dinner - 2 people	AKL
1 February 2024	\$49.50	Industry meeting - business discussion	Breakfast - 2 people	WLG
9 February 2024	\$56.00	Industry meeting - business discussion	Lunch - 2 people	WLG
1 March 2024	\$89.00	Industry meeting - business discussion	Breakfast - 2 people	AKL
4 March 2024	\$59.96	Industry meeting - business discussion	Lunch - 2 people	WLG
8 March 2024	\$22.40	Industry meeting - business discussion	Coffee - 3 people	WLG
19 March 2024	\$42.53	Industry meeting - business discussion	Breakfast - 2 people	WLG
21 March 2024	\$21.10	Industry meeting - business discussion	Coffee - 3 people	AKL
25 March 2024	\$46.00	Industry meeting - business discussion	Lunch - 3 people	WLG
27 March 2024	\$78.00	Industry meeting - business discussion	Breakfast - 2 people	WLG
5 April 2024	\$72.42	Industry meeting - business discussion	Lunch - 3 people	AKL
10 April 2024	\$51.00	Industry meeting - business discussion	Drinks - 5 people	WLG
16 April 2024	\$50.00	Industry meeting - business discussion	Lunch - 2 people	WLG
22 April 2024	\$33.90	Industry meeting - business discussion	Lunch - 2 people	WLG
30 April 2024	\$36.72	Industry meeting - business discussion	Lunch - 2 people	WLG
7 May 2024	\$27.45	Industry meeting - business discussion	Coffee - 2 people	WLG
14 May 2024	\$63.00	Industry meeting - business discussion	Lunch - 3 people	AKL
15 May 2024	\$17.82	Industry meeting - business discussion	Coffee - 2 people	AKL
15 May 2024	\$14.00	Industry meeting - business discussion	Coffee - 2 people	AKL
30 May 2024	\$52.50	Industry meeting - business discussion	Lunch - 2 people	AKL
13 June 2024	\$11.20	Industry meeting - business discussion	Coffee - 2 people	WLG
14 June 2024	\$54.06	Industry meeting - business discussion	Lunch - 2 people	WLG

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	Broadcasting Commission
Public Service Secretary or Chief Executive	Cameron Harland
Disclosure period start	1 July 2023
Disclosure period end	30 June 2024
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 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)

Total hospitality expenses	\$1,990.66	Check - there are no hidden rows with data	Check - each entry provides sufficient information
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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	Broadcasting Commission
Public Service secretary or Chief Executive	Cameron Harland
Disclosure period start	1 July 2023
Disclosure period end	30 June 2024
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 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)

Total other expenses	\$0.00	Check - there are no hidden rows with data	Check - each entry provides sufficient information
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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).		