

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 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 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*	Broadcasting Commission				
Secretary or Chief Executive**	Cameron Harland				
Disclosure period start***	1 July 2024				
Disclosure period end***	30 June 2025				
Agency totals check	Data and totals have not yet been checked and confirmed for any sheet				
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				
<p>This summary page updates automatically from the 'Travel', 'Hospitality', 'All other expenses', and 'Gifts and benefits' tabs.</p> <p>Throughout this workbook, input cells are shaded light green.</p>					
Summary of expenses	Cost in NZ\$	GST inc / exc		CE Gifts and benefits	Count
Travel expenses	\$20,714.62	Figures include GST (where applicable)		Number offered	1
Hospitality	\$973.83	Figures include GST (where applicable)		Number accepted	0
Other expenses	\$0.00	Figures include GST (where applicable)		Number declined	1
International Travel	\$9,977.30	Figures include GST (where applicable)			
Domestic Travel	\$10,033.37	Figures include GST (where applicable)			
Local Travel	\$703.95	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 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 2024
Disclosure period end	30 June 2025
GST on costs	Figures include GST (where applicable)
Agency totals check	

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)	
1 December 2024	\$7,503.55	Content London 2024	Airfare	WLG-LHR-WLG	
2 December 2024	\$2,146.26	International Industry Conference	Accommodation, 4 nights	LON	
2 December 2024	\$8.43	International Industry Conference	Meal, CE	LON	
2 December 2024	\$8.54	International Industry Conference	Meal, CE	LON	
2 December 2024	\$45.16	International Industry Conference	Meal, CE	LON	
2 December 2024	\$34.92	International Industry Conference	Meal, CE plus 1	LON	
2 December 2024	\$19.96	International Industry Conference	Meal, CE	LON	
3 December 2024	\$8.46	International Industry Conference	Meal, CE	LON	
3 December 2024	\$8.85	International Industry Conference	Meal, CE	LON	
3 December 2024	\$7.57	International Industry Conference	Meal, CE	LON	
3 December 2024	\$37.81	International Industry Conference	Meal, CE	LON	
4 December 2024	\$17.94	International Industry Conference	Meal, CE	LON	
4 December 2024	\$13.94	International Industry Conference	Meal, CE	LON	
4 December 2024	\$24.78	International Industry Conference	Meal, CE	LON	
5 December 2024	\$16.52	International Industry Conference	Meal, CE	LON	
5 December 2024	\$34.50	International Industry Conference	Meal, CE	LON	
6 December 2024	\$8.49	International Industry Conference	Meal, CE	LON	
6 December 2024	\$8.49	International Industry Conference	Meal, CE	LON	
6 December 2024	\$23.13	International Industry Conference	Meal, CE	LON	
Subtotal - international travel		\$9,977.30	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)	
4 July 2024	\$396.00	Industry event	Airfare	WLG-CHC-WLG	
4 July 2024	\$34.61	Industry event	Uber Fare	CHC	
4 July 2024	\$20.80	Industry event	Meal, CE	CHC	
4 July 2024	\$35.17	Industry event	Uber Fare	CHC	
9 July 2024	\$437.00	Visiting AKL office for the week	Airfare	WLG-AKL-WLG	

9 July 2024	\$32.58	Industry meeting	Uber Fare	WLG
9 July 2024	\$55.15	Industry meeting	Uber Fare	AKL
14 July 2024	\$53.16	Industry event	Uber Fare	AKL
23 July 2024	\$410.00	Industry event	Airfare	WLG-AKL-WLG
23 July 2024	\$57.97	NZOA events	Uber Fare	AKL
16 August 2024	\$598.99	Industry meeting	Airfare	WLG-AKL-WLG
16 August 2024	\$93.00	Industry meeting	Taxi Fare	AKL
13 September 2024	\$481.99	Industry event	Airfare	WLG-AKL-WLG
13 September 2024	\$60.47	Industry event	Uber Fare	AKL
13 September 2024	\$239.00	Industry event	Accommodation, 1 night	AKL
13 September 2024	\$23.11	Industry event	Uber Fare	AKL
13 September 2024	\$17.50	Industry event	Meal, CE	AKL
14 September 2024	\$19.00	Industry event	Meal, CE	AKL
14 September 2024	\$52.04	Industry event	Uber Fare	AKL
10 October 2024	\$736.99	Industry event	Airfare	WLG-AKL-WLG
10 October 2024	\$202.50	Industry event	Accommodation, 1 night	AKL
10 October 2024	\$50.43	Industry event	Uber Fare	AKL
10 October 2024	\$22.34	Industry event	Meal, CE	AKL
11 October 2024	\$59.84	Industry event	Uber Fare	AKL
31 October 2024	\$474.00	Industry event	Airfare	WLG-ZQN-WLG
31 October 2024	\$254.15	Industry event	Accommodation, 1 night	ZQN
31 October 2024	\$94.30	Industry event	Hire Car, 1 day	ZQN
19 November 2024	\$497.80	NZOA Board Meeting	Airfare	WLG-AKL-WLG
19 November 2024	\$246.00	NZOA Board Meeting	Accommodation, 1 night	AKL
19 November 2024	\$11.50	NZOA Board Meeting	Meal, CE	AKL
23 November 2024	\$66.56	Industry event	Uber Fare	AKL
4 February 2025	\$325.99	Industry event	Airfare	AKL
4 February 2025	\$240.00	Industry event	Accommodation, 1 night	AKL
4 February 2025	\$60.03	Industry event	Uber Fare	AKL
5 February 2025	\$59.30	Industry event	Uber Fare	AKL
4 February 2025	\$20.40	Industry event	Meal, CE	AKL
27 February 2025	\$483.99	NZOA events	Airfare	AKL
27 February 2025	\$262.65	NZOA events	Accommodation, 1 night	AKL
13 March 2025	\$12.38	Industry meeting	Meal, CE	AKL
18 March 2025	\$592.99	Industry event	Airfare	WLG-AKL-WLG
18 March 2025	\$235.00	Industry event	Accommodation, 1 night	AKL
18 March 2025	\$55.01	Industry event	Uber Fare	AKL
18 March 2025	\$17.34	Industry event	Meal, CE	AKL
19 March 2025	\$16.00	Industry event	Meal, CE	AKL
19 March 2025	\$57.70	Industry event	Uber Fare	AKL
20 May 2025	\$395.98	Industry meetings	Airfare	WLG-AKL-WLG
20 May 2025	\$60.02	Industry meetings	Uber Fare	AKL
20 May 2025	\$62.51	Industry meetings	Uber Fare	AKL
29 May 2025	\$60.24	Industry meetings	Uber Fare	AKL
29 May 2025	\$205.00	Industry meetings	Accommodation, 1 night	AKL
30 May 2025	\$61.76	Industry meetings	Uber Fare	AKL
26 June 2025	\$597.00	NZ On Air event	Airfare	WLG-AKL-WLG
26 June 2025	\$58.37	NZ On Air event	Uber Fare	AKL
26 June 2025	\$185.00	NZ On Air event	Accommodation, 1 night	AKL
26 June 2025	\$16.50	NZ On Air event	Meal, CE	AKL
27 June 2025	\$58.26	NZ On Air event	Uber Fare	AKL
Subtotal - domestic travel	\$10,033.37	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)
4 July 2024	\$14.00	Industry event	Airport Parking, 1 night	WLG
9 July 2024	\$14.44	Industry meeting	Uber Fare	AKL
10 July 2024	\$13.14	To the AKL office	Uber Fare	AKL
10 July 2024	\$9.75	Industry meeting	Uber Fare	AKL
11 July 2024	\$9.72	Industry meeting	Uber Fare	AKL
11 July 2024	\$9.72	Internal meeting	Uber Fare	AKL
11 July 2024	\$15.32	Industry meeting - return fare	Uber Fare	AKL
12 July 2024	\$15.39	Industry meeting	Uber Fare	AKL
12 July 2024	\$13.97	Industry meeting	Uber Fare	AKL
23 July 2024	\$14.00	Industry event	Airport Parking, 1 night	WLG
16 August 2024	\$11.71	Industry meeting	Uber Fare	AKL
16 August 2024	\$14.00	Industry meeting	Airport Parking, 1 night	WLG
13 September 2024	\$15.45	Industry meeting	Uber Fare	AKL
13 September 2024	\$20.85	Industry meeting	Uber Fare	AKL
14 September 2024	\$21.00	Industry meeting	Airport Parking, 1 night	WLG
10 October 2024	\$13.23	Industry meeting	Uber Fare	AKL
10 October 2024	\$9.72	Industry event	Uber Fare	AKL
11 October 2024	\$24.50	Industry event	Airport Parking, 1 night	WLG
1 November 2024	\$28.00	Industry event	Airport Parking, 1 night	WLG
1 November 2024	\$27.07	Industry event	Fuel	ZQN
19 November 2024	\$13.48	Industry meeting	Uber Fare	AKL
20 November 2024	\$28.00	Industry meeting	Airport Parking, 1 night	WLG
23 November 2024	\$14.00	Industry meeting	Airport Parking, 1 night	WLG
4 February 2025	\$17.76	Industry event	Uber Fare	AKL
4 February 2025	\$13.34	Industry event	Uber Fare	AKL
4 February 2025	\$24.00	Industry event	Airport Parking, 1 night	WLG
5 February 2025	\$11.23	Industry meeting	Uber Fare	AKL
27 February 2025	\$19.69	Industry meeting	Uber Fare	AKL
27 February 2025	\$16.10	Industry event	Uber Fare	AKL
28 February 2025	\$28.00	Industry event	Airport Parking, 1 night	WLG
18 March 2025	\$14.19	Industry meeting	Uber Fare	AKL
19 March 2025	\$28.00	Industry meeting	Airport Parking, 1 night	WLG
20 May 2025	\$14.00	Industry meetings	Airport Parking, 1 night	WLG
29 May 2025	\$9.72	Industry meetings	Uber Fare	AKL
29 May 2025	\$28.84	Industry event	Uber Fare	AKL
29 May 2025	\$9.72	Industry meetings	Uber Fare	AKL
30 May 2025	\$28.00	Industry meetings	Airport Parking, 1 night	WLG
26 June 2025	\$14.12	NZ On Air event	Uber Fare	AKL
26 June 2025	\$10.78	NZ On Air event	Uber Fare	AKL
27 June 2025	\$46.00	NZ On Air event	Airport Parking, 1 night	WLG
Subtotal - local travel	\$703.95	Check - there are no hidden rows with data	Check - each entry provides sufficient information	

Total travel expenses	\$20,714.62
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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.

** 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).

<p>Hospitality Offered to Third Parties*</p>	
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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)
10 July 2024	\$24.00	Industry meeting	Coffee, 2 people	AKL
10 July 2024	\$33.56	Industry meeting	Lunch, 2 people	AKL
11 July 2024	\$24.00	Industry meeting	Coffee, 2 people	AKL
11 July 2024	\$11.00	Industry meeting	Coffee, 2 people	AKL
12 July 2024	\$20.50	Industry meeting	Coffee, 2 people	AKL
16 July 2024	\$43.05	Industry meeting	Lunch, 2 people	WLG
24 July 2024	\$11.90	Industry meeting	Coffee, 2 people	WLG
16 August 2024	\$13.00	Industry meeting	Coffee, 2 people	AKL
16 August 2024	\$13.23	Industry meeting	Coffee, 2 people	AKL
19 August 2024	\$50.60	Industry meeting	Lunch, 2 people	WLG
4 November 2024	\$12.60	Industry meeting	Coffee, 2 people	WLG
19 November 2024	\$11.50	Industry meeting	Coffee, 2 people	AKL
21 November 2024	\$18.16	Industry meeting	Coffee, 2 people	WLG
3 February 2025	\$12.50	Industry meeting	Coffee, 2 people	WLG
3 February 2025	\$6.50	Industry meeting	Coffee, 2 people	WLG
20 February 2025	\$12.00	Industry meeting	Coffee, 2 people	WLG
20 February 2025	\$12.79	Industry meeting	Coffee, 3 people	WLG
27 February 2025	\$63.44	Industry meeting	Breakfast, 3 people	AKL
28 February 2025	\$59.50	Industry meeting	Breakfast, 2 people	AKL
11 March 2025	\$50.74	Industry meeting	Lunch, 2 people	WLG
13 March 2025	\$54.00	Industry meeting	Lunch, 2 people	WLG
14 March 2025	\$12.50	Industry meeting	Coffee, 2 people	WLG
18 March 2025	\$67.12	Industry meeting	Lunch, 2 people	AKL
19 March 2025	\$26.47	Industry meeting	Coffee, 2 people	AKL
9 May 2025	\$69.00	Industry meeting	Breakfast, 2 people	WLG
9 May 2025	\$42.00	Industry meeting	Lunch, 2 people	WLG
15 May 2025	\$44.17	Industry meeting	Lunch, 2 people	WLG
20 May 2025	\$154.00	Industry meeting	Lunch, 3 people	AKL
Total hospitality expenses	\$973.83	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	Broadcasting Commission			
Public Service secretary or Chief Executive	Cameron Harland			
Disclosure period start	1 July 2024			
Disclosure period end	30 June 2025			
GST on costs	Figures include GST (where applicable)			
Agency totals check				
All Other Expenses				
<i>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.</i>				
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	
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	NZ On Air / Broadcasting Commision
Chief Executive	Gifts to Staff
Disclosure period start	1-Jul-22
Disclosure period end	30-Jun-23
GST on values	Figures include GST (where applicable)
Agency totals check	

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?)
17 August 2024	Tickets	Declined	Unknown	\$100 - \$500	
29 November 2024	Seafood and beverages	Accepted	Whitebait Media	\$313.00	Distributed amongst staff
11 December 2024	Hamper	Accepted	Able	\$120.00	Distributed amongst staff
17 December 2024	Hamper	Accepted	Attitude Pictures	\$70	Distributed amongst staff
19 December 2024	Hamper	Accepted	Kevin & Co	\$284.80	Distributed amongst staff
Total count of gift/benefit entries:		Offered	5		
		Accepted	4		
		Declined	1		

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).