

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

Organisation Name*	New Zealand Symphony Orchestra
Secretary or Chief Executive**	Marc Feldman
Disclosure period start***	1 July 2025
Disclosure period end***	30 June 2026
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****	Director Finance & Corporate Services

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	\$16,693.25	Figures exclude GST		Number offered	0
Hospitality	\$4,568.80	Figures exclude GST		Number accepted	0
Other expenses	\$5,947.33	Figures exclude GST		Number declined	0
International Travel	\$3,747.98	Figures exclude GST			
Domestic Travel	\$12,635.08	Figures exclude GST			
Local Travel	\$310.19	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 Committee me					

Public Service Secretary or Chief Executive Expense Disclosure

Organisation Name	New Zealand Symphony Orchestra
Public Service Secretary or Chief Executive	Marc Feldman
Disclosure period start	1 July 2025
Disclosure period end	30 June 2026
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)
9-Jul-25	\$531.02	Adina Apartment Hotel Melbourne - CANZO	Hotel	Melbourne
9-Jul-25	\$938.95	Air New Zealand - CANZO	Airtravel	Melbourne
9-Jul-25	\$418.40	Qantas - CANZO	Airtravel	Melbourne
9-Jul-25	\$88.84	Melbourne Airport to CANZO Conference Hotel	Taxi	Melbourne
10-Jul-25	\$80.00	Meal in Melbourne - CANZO	Meal	Melbourne
11-Jul-25	\$45.13	Wellington Airport to Home - CANZO	Taxi	Wellington
12-Jan-26	\$82.77	Trainline - Souillac to Paris - Meetings re Young Musicians Programme	Transport	Paris
15-Jan-26	\$1,562.87	Drawing House - Paris - Meetings re Young Musicians Programme	Hotel	Paris
Subtotal - international trave	\$3,747.98	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)
24-May-25	\$33.04	Meal in Christchurch - Donor Meetings	Meal	Christchurch
24-May-25	\$69.56	Meal in Christchurch - Donor Meetings	Meal	Christchurch
25-May-25	\$52.33	Airport to Home	Taxi	Wellington
5-Jun-25	\$23.04	Lunch in Blenheim - Donor Meetings	Meal	Blenheim
6-Jun-25	\$69.56	Meal in Nelson - Relaxed Concert/Donor Meetings	Meal	Nelson
7-Jun-25	\$29.13	Meal in Nelson - Relaxed Concert/Donor Meetings	Meal	Nelson
7-Jun-25	\$28.26	Meal in Nelson - Relaxed Concert/Donor Meetings	Meal	Nelson
11-Jun-25	\$16.51	Meal in Auckland - Schools Concert	Meal	Auckland
11-Jun-25	\$32.17	Meal in Auckland - Schools Concert	Meal	Auckland
11-Jun-25	\$56.65	Meeting - Creative NZ	Taxi	Auckland
12-Jun-25	\$69.56	Meals in Auckland - Schools Concert	Meal	Auckland
12-Jun-25	\$136.96	School's concert	Accommodation	Auckland
12-Jun-25	\$32.00	Meal in Whangarei - Schools Concert	Meal	Whangarei
13-Jun-25	\$22.08	Meal in Kerikeri - Schools Concert	Meal	Kerikeri
13-Jun-25	\$30.43	Meal in Kerikeri - Schools Concert	Meal	Kerikeri
19-Jul-25	\$231.96	WLG-CHC - Attend Firebird	Airfares	Christchurch
19-Jul-25	\$27.82	Meal in Christchurch - Firebird concert	Meal	Christchurch
19-Jul-25	\$27.83	Post concert dinner - Firebird concert	Meal	Christchurch
20-Jul-25	\$231.96	CHC-WLG - Attend Firebird	Airfares	Christchurch
20-Jul-25	\$38.35	WLG Airport to home - Firebird concert	Taxi	Wellington
14-Aug-25	\$208.29	WLG-AKL - Attend Ascension	Airfares	Auckland
14-Aug-25	\$46.21	Auckland Airport to city centre - Ascension concert	Taxi	Auckland
14-Aug-25	\$80.00	Post concert dinner/lunch per diem - Ascension concert	Meal	Auckland
17-Aug-25	\$150.98	AKL-WLG - Attend Ascension	Airfares	Auckland
6-Sept-25	\$132.42	WLG-AKL - Attend Mahler 6	Airfares	Auckland
7-Sept-25	\$171.22	AKL-WLG - Attend Mahler 6	Airfares	Auckland
3-Oct-25	\$150.98	WLG-AKL - Attend Stabat Mater	Airfares	Auckland

4-Oct-25	\$150.98	AKL-WLG - return from Stabat Mater concert	Airfares	Auckland
4-Oct-25	\$40.70	Wellington Airport to home - Stabat Mater Concert	Taxi	Wellington
4-Oct-25	\$52.17	Post concert dinner - Stabat Mater concert	Meal	Auckland
11-Oct-25	\$185.56	WLG-CHC - Attend Four Seasons	Airfares	Christchurch
11-Oct-25	\$19.37	Home to Wellington Airport - Four Seasons Concert	Taxi	Wellington
12-Oct-25	\$257.26	CHC-WLG - Attend Four Seasons	Airfares	Christchurch
12-Oct-25	\$39.04	Wellington Airport to Home - Four Seasons	Taxi	Christchurch
15-Oct-25	\$365.76	WLG-AKL-WLG - to attend NZSO Salon, NZSO Board Mtg, Arts Foundation Gala	Airfares	Auckland
15-Oct-25	\$44.61	Home to Wellington Airport - Board & Arts Foundation Meetings	Taxi	Auckland
15-Oct-25	\$321.74	Legacy Airedale Hotel Auckland - Board & Arts Foundation Meetings	Hotel	Auckland
15-Oct-25	\$80.00	Salon Event with Development Team meal per diem	Meal	Auckland
15-Oct-25	\$187.04	Ramada by Wyndham Newmarket Auckland	Hotel	Auckland
16-Oct-25	\$80.00	Board meeting NZ Arts Foundation Event meal per diem	Meal	Auckland
17-Oct-25	\$46.95	Dinner - Board Meeting	Meal	Auckland
18-Oct-25	\$50.71	Queen St to Auckland Airport - Board & Arts Foundation Meetings	Taxi	Auckland
24-Oct-25	\$152.43	WLG-AKL - Attend Affirmation	Airfares	Auckland
24-Oct-25	\$52.72	AKL Airport to City - Affirmation concert	Taxi	Auckland
24-Oct-25	\$21.80	Home to WLG Airport - Affirmation concert	Taxi	Wellington
24-Oct-25	\$20.87	Dinner - Affirmation concert	Meal	Auckland
24-Oct-25	\$35.95	Lunch - Affirmation concert	Meal	Auckland
24-Oct-25	\$38.95	Meal - Affirmation concert	Meal	Auckland
25-Oct-25	\$132.43	AKL - WLG - Attend Affirmation	Airfares	Auckland
25-Oct-25	\$48.95	Wellington Airport to Home - Affirmation concert	Taxi	Wellington
21-Nov-25	\$9.86	To lunch with Christchurch Donor	Taxi	Christchurch
21-Nov-25	\$26.46	To Wellington Airport	Taxi	Christchurch
21-Nov-25	\$300.28	WLG-CHC - Lunch with former NZSO Chair/NZSO Donor	Airfares	Christchurch
21-Nov-25	\$164.35	The George Hotel Christchurch	Hotel	Christchurch
23-Nov-25	\$208.34	CHC-WLG - Lunch with former NZSO Chair/NZSO Donor	Airfares	Wellington
23-Nov-25	\$47.74	Wellington Airport to home	Taxi	Wellington
29-Nov-25	\$150.98	WLG-AKL - Attend Joyce Di Donato Summer Nights	Airfares	Auckland
29-Nov-25	\$23.03	To Summer Nights concert	Taxi	Auckland
30-Nov-25	\$150.98	AKL-WLG - Attend Joyce Di Donato Summer Nights	Airfares	Auckland
30-Nov-25	\$59.88	City to Auckland Airport	Taxi	Auckland
30-Nov-25	\$50.52	Wellington Airport to Home - Summer Nights concert	Taxi	Wellington
9-Dec-25	\$411.59	WLG-NPE/HLZ-WLG - Attend Summer Brass	Airfares	Napier
10-Dec-25	\$126.13	WLG-NPE-WLG - Attend Summer Brass	Airfares	Napier
10-Dec-25	\$33.04	Napier Airport to Hotel - Summer Brass concert	Taxi	Napier
11-Dec-25	\$30.18	Hotel to Napier Airport - Summer Brass concert	Taxi	Napier
11-Dec-25	\$62.70	Wellington Airport to Home - Summer Brass concert	Taxi	Napier
11-Dec-25	\$30.88	Breakfast - Summer Brass concert	Meal	Napier
2-Mar-26	\$142.47	WLG-AKL-WLG - Development Meeting	Airfares	Auckland
3-Mar-26	\$27.01	Auckland City to Auckland Airport - Development Meeting	Taxi	Auckland
3-Mar-26	\$36.19	To Wellington Airport - Development Meeting	Taxi	Wellington
3-Mar-26	\$38.97	Auckland Airport to Auckland City - Development Meeting	Taxi	Auckland
3-Mar-26	\$5.97	To meeting Auckland City - Development Meeting	Taxi	Auckland
27-Mar-26	\$257.34	WLG-CHC - Attend From the New World concert	Airfares	Christchurch
27-Mar-26	\$16.81	Wellington City to Airport - Attend From the New World concert	Taxi	Christchurch
27-Mar-26	\$22.67	Christchurch Airport to Gloucester St - Attend From the New World concert	Taxi	Christchurch
28-Mar-26	\$4.23	Christchurch City - Attend From the New World concert	Taxi	Christchurch
28-Mar-26	\$36.37	Meal - From the New World concert	Meal	Christchurch
29-Mar-26	\$199.06	CHC-WLG - Attend From the New World concert	Airfares	Christchurch
29-Mar-26	\$42.84	Wellington Airport to Home - Attend From the New World concert	Taxi	Christchurch
10-Apr-26	\$30.00	Meal - Resonance concert	Meal	Auckland
10-Apr-26	\$239.61	WLG-AKL - Attend Resonance concert	Airfares	Auckland
10-Apr-26	\$21.23	Home to Wellington Airport - Resonance concert	Taxi	Wellington
10-Apr-26	\$21.74	Meal - Resonance concert	Meal	Auckland
11-Apr-26	\$205.81	AKL-WLG - Attend Resonance concert	Airfares	Auckland
16-Apr-26	\$571.26	WLG-ZQN-WLG - Donor Luncheon	Airfares	Queenstown
16-Apr-26	\$250.43	Donor Luncheon	Accommodation	Queenstown
16-Apr-26	\$44.57	Dinner for CEO - Donor Luncheon	Meal	Queenstown
17-Apr-26	\$66.60	Home to Wellington Airport - Donor Luncheon	Taxi	Queenstown
8-May-26	\$27.83	Meal - Resurgence concert	Meal	Hamilton
8-May-26	\$282.92	WLG-HLZ - Attend Resurgence concert	Airfares	Hamilton
8-May-26	\$65.22	Meal - Resurgence concert	Meal	Hamilton
8-May-26	\$35.58	Hamilton Airport to City - Resurgence concert	Taxi	Hamilton
9-May-26	\$41.74	Meal - Resurgence concert	Meal	Hamilton

11-May-26	\$293.95	TRG-WLG - Attend Resurgence concert	Airfares	Tauranga
12-May-26	\$42.81	Wellington Airport to City - Resurgence concert	Taxi	Wellington
12-May-26	\$20.69	Hamilton City to Airport - Resurgence concert	Taxi	Hamilton
14-May-26	\$327.27	WLG-DUD - Attend Resurgence concert	Airfares	Dunedin
15-May-26	\$22.28	Wellington Airport to City - Resurgence concert	Taxi	Wellington
15-May-26	\$30.80	Meal - Resurgence concert	Meal	Dunedin
16-May-26	\$146.86	DUD-WLG - Attend Resurgence concert	Airfares	Dunedin
16-May-26	\$380.00	Wyndham Queenstown - Scoping venue prospects	Accommodation	Queenstown
16-May-26	\$25.34	Scoping venue prospects	Taxi	Queenstown
16-May-26	\$32.82	Scoping venue prospects	Meal	Queenstown
16-May-26	\$29.39	Scoping venue prospects	Meal	Roxburgh
16-May-26	\$22.09	Scoping venue prospects	Meal	Queenstown
16-May-26	\$26.17	Scoping venue prospects	Taxi	Queenstown
16-May-26	\$49.65	Wellington City to Airport - Resurgence concert	Taxi	Wellington
24-May-26	\$210.35	Peppers Christchurch - Attend Titan concert	Accommodation	Christchurch
24-May-26	\$545.58	WLG-CHC-WLG - Attend Titan concert	Airfares	Christchurch
25-May-26	\$22.50	Wellington City to Airport - Titan concert	Taxi	Wellington
25-May-26	\$32.73	Christchurch Airport to City - Titan concert	Taxi	Christchurch
25-May-26	\$18.63	Meal - Titan concert	Meal	Christchurch
26-May-26	\$24.04	Christchurch City to Airport - Titan concert	Taxi	Christchurch
26-May-26	\$41.98	Wellington Airport to City - Titan concert	Taxi	Wellington
10-Jun-26	\$632.30	WLG-NPE-AKL - Attend Black Barn Ensemble & Schools' concert in Hastings	Airfares	Napier
11-Jun-26	\$23.40	Wellington City to Airport - Black Barn Function & Schools' concert	Taxi	Wellington
11-Jun-26	\$103.48	Napier Airport to Hastings - Black Barn Function & Schools' concert	Taxi	Hawkes Bay
12-Jun-26	\$19.78	Meal - Romeo & Juliet concert	Meal	Auckland
12-Jun-26	\$31.43	Meal - Schools' concert	Meal	Hastings
14-Jun-26	\$48.90	Auckland City to Airport - Romeo & Juliet concert	Taxi	Auckland
14-Jun-26	\$23.11	Wellington Airport to City - Romeo & Juliet concert	Taxi	Wellington
14-Jun-26	\$160.05	AKL-WLG - Romeo & Juliet concert	Airfares	Auckland

Subtotal - domestic travel	\$12,635.08	Check - there are no hidden rows with data	Check - each entry provides sufficient information
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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)
Parking				
Taxis				
8-Jun-25	\$41.51	Airport to Home	Taxi	Wellington
9-Jun-25	\$42.15	Airport to Home	Taxi	Wellington
7-Sept-25	\$44.35	Miramar to Dixon/Boulcott Area	Taxi	Wellington
26-Sept-25	\$17.30	Oriental Bay/Roseneath to Thorndon - All Staff Meeting	Taxi	Wellington
31-Oct-25	\$8.93	To Pereria McCarthy funeral	Taxi	Wellington
31-Oct-25	\$12.99	From Pereria McCarthy funeral	Taxi	Wellington
19-Nov-25	\$8.45	To Victoria University - Meeting	Taxi	Wellington
17-Dec-25	\$9.88	To Victoria University - Meeting	Taxi	Wellington
19-Dec-25	\$13.20	To WCC - Meeting	Taxi	Wellington
22-Jan-26	\$8.45	To Victoria University - Meeting	Taxi	Wellington
11-Feb-26	\$18.11	Willis St to National Library - Business Day	Taxi	Wellington
16-Mar-26	\$4.23	To NZ School of Dance	Taxi	Wellington
24-Mar-26	\$10.59	To Victoria University - Meeting	Taxi	Wellington
30-Apr-26	\$7.76	To Victoria University - Meeting	Taxi	Wellington
30-Apr-26	\$14.44	To Italian Embassy Function	Taxi	Wellington
19-Jun-26	\$9.58	To Italian Embassy - Function	Taxi	Wellington
25-Jun-26	\$14.68	ELT Off-site Meeting	Taxi	Wellington
27-Jun-26	\$15.98	Donor Event	Taxi	Wellington
28-Jun-26	\$7.61	Donor Event	Taxi	Wellington

Subtotal - local travel	\$310.19	Check - there are no hidden rows with data	Check - each entry provides sufficient information
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Total travel expenses	\$16,693.25
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Public Service Secretary or Chief Executive Expense Disclosure				
Organisation Name	New Zealand Symphony Orchestra			
Public Service Secretary or Chief Executive	Marc Feldman			
Disclosure period start	1 July 2025			
Disclosure period end	30 June 2026			
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)
Meals/Coffee				
23-May-25	\$236.08	Dinner post concert with Gabor Kali and Amalia Hall	Artists hosting dinner x 4 PAX	Wellington
17-Jul-25	\$292.70	Donor Meeting	CEO x 3 PAX	Wellington
18-Jul-25	\$248.26	Post concert dinner - Firebird concert	Artists hosting dinner x 3 PAX	Wellington
11-Aug-25	\$267.39	Post concert dinner - Creepy Crawly concert	Artists hosting dinner x 3 PAX	Wellington
16-Aug-25	\$357.39	Post concert dinner	Artists hosting dinner x 4 PAX	Auckland
17-Aug-25	\$70.43	Breakfast	Artists hosting breakfast x 2 PAX	Auckland
27-Aug-25	\$13.83	Coffee - CEO DCS NZSOF Board Member	CEO x 3 PAX	Wellington
9-Oct-25	\$289.13	Post concert dinner - Stabat Mater concert	Artists Hosting Dinner x 3 PAX	Wellington
20-Nov-25	\$245.62	Dinner - Guest Conductor	Conductor hosting dinner x 4 PAX	Wellington
21-Nov-25	\$111.00	Donor dinner	Donor dinner x 3 PAX	Christchurch
21-Nov-25	\$164.34	Donor Lunch Christchurch	Donor lunch x 4 PAX	Christchurch
27-Nov-25	\$200.30	Dinner	Meeting with Board member and Sector partner x 3 PAX	Auckland
29-Nov-25	\$133.91	Dinner - Auckland	Meeting with Sector partner x 2 PAX	Auckland
7-Dec-25	\$143.06	Dinner with Conductor Summer Brass concert	Conductor hosting dinner x 2 PAX	Wellington
30-Jan-26	\$130.13	Donor lunch	Donor lunch x 3 PAX	Wellington
3-Feb-26	\$136.80	ELT Lunch	CEO & ELT	Wellington
20-Mar-26	\$290.00	Post concert dinner - From the New World concert	CEO x 5 PAX	Wellington
28-Mar-26	\$156.09	Donor Meeting	CEO x 4 PAX	Christchurch
2-Apr-26	\$20.07	Donor Meeting	CEO x 2 PAX	Wellington
10-Apr-26	\$128.70	Post concert dinner - Resonance concert	CEO x 2 PAX	Auckland
16-May-26	\$39.47	Donor meeting, Venue prospects	Meal	Queenstown
22-May-26	\$429.13	Post concert dinner - Titan concert	Artists hosting dinner x 6 PAX	Wellington
5-Jun-26	\$336.11	Post concert dinner - Romeo & Juliet concert	Artists hosting dinner x 5 PAX	Wellington
22-Jun-26	\$128.86	ELT Lunch - welcome new staff member	CEO x 6 PAX	Wellington
Total hospitality expenses	\$4,568.80	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	New Zealand Symphony Orchestra			
Public Service secretary or Chief Executive	Marc Feldman			
Disclosure period start	1 July 2025			
Disclosure period end	30 June 2026			
GST on costs	Figures exclude GST			
Agency totals check	Data and totals on this worksheet checked and confirmed			
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)
1-Aug-25	\$1,133.48	Relocation expenses - CEO & Family	Relocating to NZ	Wellington
27-Sept-25	\$486.00	Present at NZ Game Developers Conference	Ticket Purchase	NZ
14-Oct-25	\$75.09	Ticket for Marc Feldman to attend The Arts Foundation Te Tumu Toi 2025 Laureate Award	Ticket Purchase	Auckland
26-Oct-25	\$582.00	Microsoft 365 - Co-Pilot	Organisation Subscription	NZ
30-Oct-25	\$3,670.76	Relocation expenses - CEO & Family	Relocating to NZ	Wellington
Total other expenses		\$5,947.33	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	New Zealand Symphony Orchestra
Public Service Secretary or Chief Executive	Marc Feldman
Disclosure period start	1 July 2025
Disclosure period end	30 June 2026
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
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*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**.*

[illegible]

Total count of gift/benefit entries:	Offered	0	Check - there are no hidden rows with data	Check - each entry provides sufficient information
	Accepted	0		
	Declined	0		

Notes					
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* 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.			
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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.					
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Number of gifts/benefits will update automatically once you put information in rows above.				
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Mark clearly if there is no information to disclose - provide a note to this effect in the 'Date' column (column A).