



THE TREASURY

PUTTING IT TOGETHER

AN EXPLANATORY GUIDE TO THE
NEW ZEALAND PUBLIC SECTOR
FINANCIAL MANAGEMENT SYSTEM

THE TREASURY

**This book is a brief introduction
to the New Zealand public sector
financial management system for**

Interested members of the public
Parliament, Government departments and agencies

Students who want an overview

Enquirers from overseas.

At the end of the book is a list of other
resources to help you find more information
on the financial management system.

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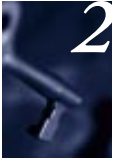


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INTRODUCTION BY THE SECRETARY TO THE TREASURY

New Zealand's public sector financial management system has attracted a good deal of interest, both within New Zealand and internationally. This interest is generated by New Zealand's application of modern financial management techniques to the public sector, and by the system's success in helping governments turn strategy into action and providing financial information for decision-making and accountability.

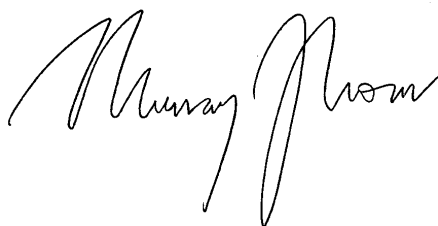
Improvements and enhancements are continuing to keep public sector financial management alive to the needs of government decision-makers. Those involved in its design and operation can take pride in the system as it stands.

The Treasury is committed to promoting understanding of the system. For some time now the need has been evident for a publication to set out clearly how the system operates in practice. This publication meets that need.

The name of this book, "Putting it Together", highlights a distinguishing characteristic of New Zealand's financial management system. Each component of the system supports and reinforces other components. The financial management processes fit together with management processes. As each part of the system is described, you will see how it integrates with the other parts to achieve the overall objectives of high-quality financial management.

We are seeking to *put it together* for you.

I am confident that this book will be a valuable guide to Members of Parliament, public servants, students and other interested members of the public as well as our overseas enquirers. I commend it to all readers.



Murray Horn
Secretary to the Treasury
August 1996