

TASMANIA

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**BUDGET ACCOUNTABILITY AND OVERSIGHT  
COMMITTEE BILL 2025**

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# **BUDGET ACCOUNTABILITY AND OVERSIGHT COMMITTEE BILL 2025**

*(Brought in by the Honourable Ruth Jane Forrest)*

## **A BILL FOR**

**An Act to provide for the establishment of a Parliamentary standing committee on budget accountability and oversight**

Be it enacted by Her Excellency the Governor of Tasmania, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows:

### **1. Short title**

This Act may be cited as the *Budget Accountability and Oversight Committee Act 2025*.

### **2. Commencement**

This Act commences on the day on which this Act receives the Royal Assent.

### **3. Interpretation**

(1) In this Act, unless the contrary intention appears –

*budget* means an annual budget for the State,  
as prepared by the Government;

*budget papers* means –

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- (a) the speech, introducing an Appropriation Bill for a financial year, given by the Minister who introduces the Bill into the House of Assembly; and
- (b) the papers that are tabled in Parliament in connection with that Bill;

***Committee*** means the Parliamentary Standing Committee on Budget Accountability and Oversight established under section 4(1);

***fiscal sustainability*** means the achievement of the principles of sound fiscal management as specified in the *Charter of Budget Responsibility Act 2007*;

***General Government Sector*** has the same meaning as in the *Financial Management Act 2016*;

***Government*** means the Government of the State;

***Public Accounts Committee*** means the Committee within the meaning of the *Public Accounts Committee Act 1970*;

***public sector finances*** has the same meaning as in the *Public Accounts Committee Act 1970*;

***statutory authority*** includes –

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- (a) a Government Business Enterprise within the meaning of the *Government Business Enterprises Act 1995*; and
  - (b) a State-owned Company within the meaning of the *Audit Act 2008*; and
  - (c) a statutory authority within the meaning of the *Public Accounts Committee Act 1970*; and
  - (d) a subsidiary, within the meaning of the *Audit Act 2008*, of an entity referred to in this definition.
- (2) Unless otherwise specified in this Act, an expression used in this Act has the same meaning as it has in the *Charter of Budget Responsibility Act 2007*.
- (3) For the avoidance of doubt, a matter being publicly stated includes, but is not limited to, where the matter is announced or referred to in Parliament.

**4. Parliamentary Standing Committee on Budget Accountability and Oversight established**

- (1) There is to be established a joint committee of the Legislative Council and the House of Assembly, to be known as the Parliamentary Standing Committee on Budget Accountability and Oversight.

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- (2) Schedule 1 applies in respect of the membership and meetings of the Committee.
- (3) For the avoidance of doubt –
  - (a) the office of a member of the Committee is not an office of profit or emolument, within the meaning of the *Constitution Act 1934*; and
  - (b) the acceptance and holding of the office of member does not –
    - (i) render the holder of the office incapable of sitting or voting as a member of either House of Parliament; or
    - (ii) make void the election of the holder of the office as a member of either House of Parliament.

**5. Purpose of Committee**

The primary purpose of the Committee is to –

- (a) evaluate, on an ongoing basis, the management of public sector finances by the Government or a statutory authority including, but not limited to –
  - (i) the strategies implemented to ensure fiscal sustainability in respect of public sector finances; and

- (ii) the application of the principles of sound fiscal management in respect of public sector finances; and
- (b) recommend, as the Committee considers appropriate, measures that the Government or a statutory authority may take to improve –
  - (i) the accountability of the Government, or a statutory authority, in respect of the management of public sector finances; and
  - (ii) the sustainability of public sector finances.

## **6. Functions of Committee**

- (1) The Committee may –
  - (a) review and scrutinise each of the following:
    - (i) the budget papers;
    - (ii) the financial position of the Government, each entity within the General Government Sector and each statutory authority;
    - (iii) the financial reports prepared, in respect of public sector finances, by the department responsible for the preparation of the budget;

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- (iv) each report on public sector finances that is prepared by the Government, an entity within the General Government Sector or a statutory authority; and
- (b) examine, review and report on measures taken, or proposed to be taken, by the Government or a statutory authority –
  - (i) to achieve fiscal sustainability and other publicly stated fiscal objectives; and
  - (ii) to achieve any publicly stated measure of budget repair and fiscal sustainability; and
  - (iii) to improve the efficiency or effectiveness of expenditure by the Government or statutory authority; and
  - (iv) to ensure the adequacy and stability of sources of revenue for the Government or statutory authority; and
- (c) establish targets in respect of public sector finances including, but not limited to, targets in respect of one or more of the following:
  - (i) the sustainability of public sector finances and steps to be taken by the Government, or a statutory



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- authority, to promote that sustainability;
- (ii) the management of public sector net debt;
- (iii) improvements in efficiency in expenditure by the Government or statutory authority; and
- (d) review and make recommendations in respect of –
  - (i) the development of the budget or budget papers; and
  - (ii) the process of parliamentary scrutiny in respect of the budget; and
- (e) examine, review and report on existing or proposed legislation relating to, or impacting on, public sector finances; and
- (f) inquire into, consider or report on other strategies to improve the ability of the Government, or a statutory authority, to achieve fiscal sustainability; and
- (g) make recommendations to the Government, or a statutory authority, in respect of any matter that is within the functions of the Committee; and
- (h) inquire into, consider or report on any matter referred to the Committee by either House of Parliament.

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- (2) In performing a function of the Committee, the Committee may consult or engage with one or more of the following:
  - (a) the General Government Sector;
  - (b) a statutory authority;
  - (c) any other person that the Committee considers appropriate.
- (3) If the Committee establishes a target under subsection (1)(c) –
  - (a) the Treasurer must take the target into account when developing a budget for a financial year to which the target applies; and
  - (b) if the budget relates to a financial year to which the target applies, the budget papers must specify –
    - (i) the steps to be taken to reach that target in that financial year; and
    - (ii) whether the target is, or is not, likely to be met in that financial year; and
    - (iii) if the target is unlikely to be met in that financial year, the reasons for that belief; and
  - (c) if the target applied to the immediately preceding financial year, the budget papers must –

- (i) report on whether the target was, or was not, met for that financial year; and
  - (ii) if the target was not met in that financial year, the reasons why the target was not met.
- (4) If the Committee establishes a target under subsection (1)(c) in respect of a financial year, the Auditor-General, within the meaning of the *Audit Act 2008*, may, in any report or opinion under that Act –
  - (a) include a statement as to whether, in the opinion of the Auditor-General, the target was met in that financial year; and
  - (b) draw attention to any case in which the functions of the Government or statutory authority were not adequately or properly performed to meet the target, if the Auditor-General considers it of sufficient importance to have attention drawn to it.

## **7. Powers of Committee**

- (1) To perform its functions and exercise its powers, the Committee has all the power and authority of a Select Committee of the House of Assembly.
- (2) For the avoidance of doubt and in addition to the powers and authority provided for under subsection (1), the Committee has the following powers:

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- (a) to summon Ministers and officers of the Crown to appear before the Committee;
- (b) to inform itself in any manner that the Committee considers appropriate in the circumstances including, but not limited to, engaging experts and advisors.

**8. Relationship to Public Accounts Committee**

If the Committee intends to perform a function, or exercise a power, in respect of a matter that is before the Public Accounts Committee, the Committee must first consult with the Public Accounts Committee before performing the function or exercising the power.

**9. Evidence before Committee**

- (1) If evidence of a witness is heard by the Committee in private, a person other than the witness must not make a record of, use or disclose that evidence other than –
  - (a) for the purposes of performing functions, or exercising powers, under this Act in respect of the matter for which the evidence was given to the Committee; or
  - (b) with the written consent of the witness.

Penalty: Fine not exceeding 100 penalty units or imprisonment for a term not exceeding 12 months, or both.

- (2) A person may only prosecute an offence under subsection (1) if the person has the written consent of the Attorney-General.
- (3) Sections 2A and 2B of the *Parliamentary Privilege Act 1858* apply to any matter being examined by the Committee under this Act as those sections apply to matters under that section.
- (4) A witness who appears before the Committee is entitled to be paid such fees and expenses as the chair, or deputy chair, of the Committee specifies, being such fees and expenses calculated in accordance with the scale for the time being prescribed under the *Public Works Committee Act 1914*.

## **10. Reports of Committee**

- (1) As the Committee thinks fit and at least once in each calendar year, the Committee is to prepare a report on the following matters:
  - (a) any matter that the Committee has examined, inquired into, scrutinised, reported on, investigated, reviewed or assessed under this Act;
  - (b) recommendations on matters that –
    - (i) reduce barriers to scrutiny of public sector finances as appropriate in the circumstances;
    - or

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- (ii) assist the public understanding of the financial and budget position of the Government and statutory authorities; or
    - (iii) promote improvements in the development of budget and scrutiny processes, as appropriate in the circumstances;
  - (c) any matter relating to the operation of this Act or the functions and powers of the Committee;
  - (d) any other matter that the Committee considers appropriate.
- (2) Within 5 sitting-days after a report is prepared under subsection (1), the Committee must ensure that a copy of the report is laid before each House of Parliament.
- (3) At any time before the expiry of 5 sitting-days after a report is prepared under subsection (1) –
- (a) the Committee may provide a copy of the report to the Clerk of the Legislative Council and the Clerk of the House of Assembly; and
  - (b) upon presentation to the Clerk of the Legislative Council and the Clerk of the House of Assembly, the report is taken to have been laid before each House of Parliament for the purposes of subsection (2).

- (4) If a report is laid before each House of Parliament in accordance with subsection (3), the Clerk of the Legislative Council and the Clerk of the House of Assembly are to cause a copy of the report to be laid before each House of Parliament within the first 3 sitting-days after receipt of the report.
- (5) Within 3 months after a report prepared under subsection (1) is laid before a House of Parliament under subsection (2) or (3), the Government must prepare, and lay before each House of Parliament, a written response to the report and each recommendation contained in the report.

## **11. Continuation of proceedings**

If the Committee, as constituted from time to time, has taken evidence under this Act in respect of a matter but the Committee, as so constituted, has ceased to exist before reporting on the matter, the Committee as next constituted may consider that evidence as if the evidence had been given before that Committee.

## **12. Regulations**

- (1) The Governor may make regulations for the purposes of this Act.
- (2) The regulations may be made so as to apply differently according to matters, limitations or restrictions, whether as to time, circumstance or otherwise, specified in the regulations.

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- (3) Without limiting the generality of subsection (1), the regulations may authorise a matter to be from time to time determined, applied, authorised, approved or regulated by the Committee or such person as is specified in the regulations.

**13. Review of Act**

- (1) The Minister is to cause a review of the operation of this Act, and the operation of the Committee under this Act, to –
  - (a) commence no sooner than 8 years after the commencement of this Act; and
  - (b) be completed within 9 years after the commencement of this Act.
- (2) Before the review commences, the Minister and the Committee must agree on –
  - (a) the person to undertake the review, being a person who is appropriately qualified for the task; and
  - (b) the terms of reference for the review.
- (3) The Committee is to consult with the Public Accounts Committee on the matters referred to in subsection (2) before an agreement is reached under that subsection.
- (4) If Parliament has been prorogued at the time when a person is to be appointed to undertake the review, the Minister is taken to have complied with subsection (2) if the Minister has,



in respect of the matters referred to in subsection (2), the agreement of –

- (a) the members of the Committee, as constituted immediately before Parliament was prorogued, who were appointed from the Legislative Council; and
  - (b) the Parliamentary leader of each party, within the meaning of the *Electoral Act 2004*, represented in the House of Assembly.
- (5) The Minister is to cause a copy of the report prepared in respect of the review under this section to be tabled in each House of Parliament within 10 sitting-days of that House after the Minister receives the report.

#### **14. Administration of Act**

Until provision is made in relation to this Act by order under section 4 of the *Administrative Arrangements Act 1990* –

- (a) the administration of this Act is assigned to the Premier; and
- (b) the department responsible to the Premier in relation to the administration of this Act is the Department of Premier and Cabinet.

**SCHEDULE 1 – MEMBERSHIP AND MEETINGS OF  
COMMITTEE**

Section 4(2)

**PART 1 – MEMBERSHIP**

**1. Membership of Committee**

- (1) The Committee is to consist of 6 members, where –
  - (a) 3 members are members of the Legislative Council; and
  - (b) 3 members are members of the House of Assembly.
- (2) The members of the Committee are to be appointed at the commencement of the first session of each Parliament according to the practice regulating the appointment of members to serve on select committees of the Legislative Council and House of Assembly, respectively.
- (3) A person may not be a member of the Committee if the person is or becomes –
  - (a) a Minister of the Crown; or
  - (b) the President of the Legislative Council;  
or
  - (c) the Speaker of the House of Assembly;  
or

- (d) the Leader of Government Business, or Deputy Leader of Government Business, in the Legislative Council.
- (4) Subject to the provisions of this Act, the members of the Committee –
  - (a) hold office as a joint committee for the duration of the House of Assembly for the time being; and
  - (b) cease to hold office when that House expires by dissolution or effluxion of time; and
  - (c) may exercise the powers and perform the functions conferred, and must perform the duties imposed, on the Committee by this Act.

## **2. Chair of Committee**

There is to be a chair and a deputy chair of the Committee, who are to be elected by the members of the Committee –

- (a) at the first meeting of the Committee; or
- (b) as soon as practicable after that first meeting.

## **3. Vacation of office as member**

- (1) A member of the Committee vacates the office as a member if –

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- (a) the member dies; or
  - (b) the member resigns from the office by notice in writing to the presiding officer of the House of Parliament of which the member is a Member of Parliament; or
  - (c) the member has ceased to be, or has taken an action that would be sufficient to remove the member as, a member of the Legislative Council or House of Assembly, as the case may be; or
  - (d) the member becomes –
    - (i) a Minister of the Crown; or
    - (ii) the President of the Legislative Council; or
    - (iii) the Speaker of the House of Assembly; or
    - (iv) the Leader of Government Business, or Deputy Leader of Government Business, in the Legislative Council.
- (2) If a vacancy occurs in the office of member, the vacancy is to be filled as provided in clause 1(2) within the next 3 sitting-days of the House of Parliament which was being represented by the member.

**4. Validation of proceedings**

An act or proceeding of the Committee is not invalidated by reason only that, at the time when the act or proceeding was done, taken or commenced, there was a vacancy in the office of a member of the Committee.

**PART 2 – MEETINGS OF COMMITTEE**

**5. Presiding at meetings**

- (1) The chair or, in the absence of the chair, the deputy chair, is to preside at all meetings of the Committee at which the chair, or deputy chair, is present.
- (2) If the chair and deputy chair are both absent at a meeting of the Committee, the members of the Committee that are present at the meeting are to elect a member to chair the meeting.

**6. Quorum and voting at meetings**

- (1) At a meeting of the Committee, a quorum is constituted by a majority of the total number of members appointed to the Committee at that time.
- (2) A meeting of the Committee at which a quorum is present is competent to transact any business of the Committee.
- (3) At a meeting of the Committee –

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- (a) a question is decided by a majority of votes of the members present; and
- (b) the person chairing the meeting has a deliberative vote only; and
- (c) in the case of an equality of votes on the question, the question passes in the negative.

**7. Conduct of meeting**

The Committee –

- (a) may sit and transact business during any adjournment or recess of Parliament; and
- (b) may sit at such times and such places as it thinks proper; and
- (c) unless otherwise specified in this Act, may regulate its own proceedings.

**8. Minutes**

- (1) The Committee is to ensure that minutes are kept of each meeting of the Committee.
- (2) If a division is called on any question at a meeting, the minutes of the meeting are to specify the names of the members voting in the division.