

Appropriate Minister

AT A GLANCE:

- The Appropriate Minister in relation to an Agency is provided for in Section 4 of the *Financial Management Act 2016*.
- The responsibilities of the Appropriate Minister under the FMA are not materially different to the responsibilities of an Appropriate Minister under the *Financial Management and Audit Act 1990*.

This Fact Sheet should be read in conjunction with the [legislation](#).

Appropriate Minister

Under section 4 of the FMA, the Appropriate Minister in relation to an Agency is the Minister responsible for the administration of that Agency. Section 4 of the FMA makes provision for situations where there is more than one Minister responsible for the administration of an Agency.

Where the Agency is:

- the Legislative Council - the Appropriate Minister is taken to be the President of the Legislative Council;
- the House of Assembly - the Appropriate Minister is taken to be the Speaker of the House of Assembly;
- the Legislature-General - the Appropriate Minister is taken to be the President and the Speaker acting jointly; and
- the Office of the Governor - the Appropriate Minister is taken to be the Minister administering the *Governor of Tasmania Act 1982*.

Under the FMA, an Accountable Authority is responsible to the Appropriate Minister for the financial management of an Agency.

Authority for expenditure

Under section 28(2) of the FMA, the Appropriate Minister is responsible for authorising an Accountable Authority to incur expenditure in accordance with a Treasurer's Expenditure Control Authority issued by the Treasurer.

A TECA is issued to the Appropriate Minister of an Agency by the Treasurer under section 28(1) of the FMA for the purpose of issuing and applying money from the Public Account in accordance with an Appropriation Act.

Tabling of financial statements and annual reports

Under section 42(3) of the FMA, the Appropriate Minister is to determine the date by which an Accountable Authority is to submit the financial statements of an Agency, together with the Auditor-General's report on those statements, to the Appropriate Minister.

Under section 44 of the FMA, the Appropriate Minister must cause to be laid before each House of Parliament copies of the financial statements and, where required, the annual report of the Agency, on or before 31 October in each year.

Abolition of agencies

The FMA provides for the reporting on the abolition, amalgamation or division of an Agency. Under section 46 of the FMA, the relevant reporting officer is to provide the Minister with the final report of the abolished Agency. Section 49 of the FMA requires the Minister to lay copies of these documents before each House of Parliament 14 days after receipt of the final report.

Other relevant information

Please also refer to:

- Treasurer's Instructions;
- *Financial Management Better Practice Guidelines*;
- *Overview - Tasmania's Financial Management Framework*; and
- Other FMA Fact Sheets.