

FINANCE DELEGATIONS
 July 2025

These delegations apply to all central and regional office and school-based staff of:
 • The Department of Education

Finance delegations (DoE employees only) are GST inclusive and subject to: <ul style="list-style-type: none">• delegates being public service employees• delegates having authority over the budget• funds availability• policy limitations• limitations imposed by local management• delegates not exercising more than one role in the procurement/grant approval – payment process, and• limit of project commencement approval.	General expenditure (DoE employees only) All expenditure not included in other categories (see note) (DoE employees only)	Specified items (DoE employees only) High value, high volume, low risk payments (see note) (DoE employees only)	Infrastructure project expenditure (DoE employees only) Expenditure relating to infrastructure projects		ICT project expenditure (DoE employees only) Expenditure relating to information and telecommunication projects	Grant payments (DoE employees only) Expenditure against approved grant programs.	Waivers, write-offs, losses, asset disposals (DoE employees only) Authority to waive fees, approve losses and write off assets	Special payments (DoE employees only) Authority to make ex gratia payments	Grant agreements (DoE employees only)			Project commencement (DoE employees only) Authority to approve commencement of projects per Qld Treasury Project Commencement Approval policy and ECM 751. <i>Note: Additional to and distinct from budget allocation and expenditure approval.</i> See the Project commencement approval guidance (DoE employees only) for scope of activities requiring project commencement approval.	
	Outgoing		Incoming		Authority to approve demand-driven, uncapped grants with external parties			Authority to approve grant program agreements to a specified dollar value with external parties			Authority to enter into grant agreements with external parties		
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Governor-in-Council								Must approve special payments to the DG				Unlimited	
Minister												\$5,000,000 to \$10,000,000	
Director-General	Limited by annual Appropriation Act or project commencement approval								\$25,000 (administered debt)		Limited by annual Appropriation Act	Unlimited	The department does not require project commencement approval below \$5,000,000.
A. Disaster recovery or in an emergency (DoE employees only – CFO) B. Release high value purchase orders and GPEVS in SAP for any cost centre, with prior expenditure approval. Chief Finance Officer (CFO)	A. Limited by annual Appropriation Act or project commencement approval B. Limited by the appropriate delegate’s prior expenditure approval												
Tier 1: <ul style="list-style-type: none">- Deputy Director-General- ADG Finance, Procurement & Facilities & Chief Finance Officer	\$2,500,000	\$99,999,999	ISD DDG only \$10,000,000 DDG Digital Innovation only \$2,500,000	See note (DoE employees only) for ISD authority to release high value POs and GPEVS	DDG Digital Innovation only \$2,500,000	\$99,999,999 for: Early Childhood Regulation & Communication <ul style="list-style-type: none">- Director and above, Programs and Funding- ED, Registration Services Strategic Policy & External Relations <ul style="list-style-type: none">- ADG Policy, External Relations and International (PERI)- ADG Intergovernmental Relations and School Resourcing (IRSR)- ED, External Relations and Research Finance, Procurement and Facilities <ul style="list-style-type: none">- ADG, Finance, Procurement and Facilities & CFO- ED, Financial Strategy & Advice- Director, and Manager, School Financial Resourcing General expenditure limit for all other delegates.	\$200,000	\$150,000	Limited by annual Appropriation Act	\$10,000,000	Unlimited		
Tier 2: <ul style="list-style-type: none">- Assistant Director-General (ADG)- Regional Director (Education)- General Counsel, Legal Services	- \$750,000 - Regional Director \$1,000,000 for Outside School Hours Care (OSHC) (see note) (DoE employees only)	\$10,000,000	ISD ADG only \$10,000,000 ADG I&T only \$2,000,000		ADG I&T only \$2,000,000 Other \$750,000		\$100,000	\$50,000		\$5,000,000	Unlimited		
Tier 3: <ul style="list-style-type: none">- Executive Director (ED)- Senior Principal, Reviews- Senior Principal, Capability- Senior Principal K-2 Strategy	–\$350,000 – ED Regional Operations Officers \$1,000,000 for OSHC (see note) (DoE employees	\$5,000,000	ISD officers & CPO \$5,000,000 (see note) , (DoE employees only)		\$1,000,000		\$50,000	\$50,000		\$5,000,000			
Tier 4: <ul style="list-style-type: none">- Principal	\$250,000	\$250,000	\$250,000		\$250,000		\$15,000	\$1,000		\$1,000,000	Unlimited		
Tier 5: <ul style="list-style-type: none">- Senior Director/ Director/ Assistant Director- School Supervisor- Senior Officers (SOs)	\$100,000	\$4,000,000	ISD officers only (see note) (DoE employees only) \$2,500,000		\$500,000		\$15,000 (see note) (DoE employees only)			\$500,000			
Tier 6: <ul style="list-style-type: none">- AO8, NU8, PO6 and HP6 officers- Manager, Queensland School Sport- School Sport Officers (Regional/Queensland)	\$50,000	\$3,000,000	- ISD Project delivery officers only (see note) \$1,000,000 - All other ISD officers \$Nil		\$50,000		\$5,000 (see note) (DoE employees only)						
Tier 7: <ul style="list-style-type: none">- AO7, NU7, PO5 and HP5 officers- Deputy Principal/ Head of Campus/ Head of Department- Business Manager, School level 5 – 7 (previously band 9 – 11)- Assistant Regional School Sport Officers	\$25,000	ISD Project delivery officers (see note) \$500,000 \$25,000 all other delegates	Release delegates (see note) (DoE employees only) re authority to release purchase orders and GPEVs in SAP										
			ISD Project delivery officers only (see note) \$500,000 All other ISD officers \$Nil		\$25,000								
Tier 8: <ul style="list-style-type: none">- AO6, NU6, PO4 and HP4 officers- Business Manager, School level 3 – 4 (previously band 7-8)- School Improvement Coach	\$10,000	ISD Project delivery officers (see note) \$100,000 \$10,000 all other delegates	ISD Project delivery officers only (see note) \$100,000 All other ISD officers \$Nil		\$10,000								
Tier 9: <ul style="list-style-type: none">- AO3 to AO5 officers- Teacher in Charge/ Teacher/ Teacher Librarian/ Teacher Aide/ Schools Officer (Facilities, Grounds)/ Administration Officer/ School AO2 officer- Business Manager, School level 1 - 2 (previously band 5 – 6)	\$5,000	\$5,000	\$Nil		\$5,000								
Corporate Card Holders (on completion of all required training)	Transaction limit		Transaction limit		Transaction limit								