

FINANCE DELEGATIONS April 2026

Finance delegations (DoE employees only) are GST inclusive and subject to:	General expenditure (DoE employees only)	Specified items (DoE employees only)	Infrastructure project expenditure (DoE employees only)	ICT project expenditure (DoE employees only)	Grant payments (DoE employees only)	Waivers, write-offs, losses, asset disposals (DoE employees only)	Special payments (DoE employees only)	Grant agreements (DoE employees only)			Project commencement (DoE employees only)	
								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		
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/emergency (DoE employees only) - Chief Finance Officer	A. Limited by annual Appropriation Act or project commencement approval											
B. Release high value purchase orders and GPEVS in SAP for any cost centre, with prior expenditure approval - Chief Finance Officer	B. Limited by the appropriate delegate's prior expenditure approval											
Tier 1: - Deputy Director-General - ADG Finance, Procurement & Facilities & Chief Finance Officer	\$3,000,000	\$99,999,999	DDG ISD only \$10,000,000 DDG Digital Innovation only \$6,000,000	See note (DoE employees only) for ISD authority to release high value POs and GPEVS	DDG Digital Innovation only \$6,000,000 Other \$3,000,000	\$99,999,999 for: Early Childhood Regulation & Communication • Director and above, Programs and Funding • ED, Registration Services Strategic Policy & External Relations • ADG Intergovernmental Relations and Modern School Resourcing (IRMSR) • ED, External Relations and Research Finance, Procurement and Facilities • 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	\$15,000,000		Unlimited
Tier 2: - Assistant Director-General (ADG) - Regional Director - General Counsel, Legal Services	\$1,000,000 (see note) DoE employees	\$10,000,000	ADG ISD only \$10,000,000 ADG DI only \$4,000,000		ADG DI only \$4,000,000 Other \$2,500,000		\$100,000	\$50,000	\$5,000,000	\$5,000,000		Unlimited
Tier 3: - Executive Director (ED) - Senior Principal, Reviews - Senior Principal, Capability - Senior Principal K-2 Strategy	\$500,000 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)	\$1,500,000	\$50,000		\$50,000	\$5,000,000	\$5,000,000			
Tier 4: - Principal	\$300,000	\$300,000	\$300,000	\$300,000	\$15,000		\$1,000		\$1,000,000	Unlimited		
Tier 5: - Senior Director/ Director/ Assistant Director - School Supervisor - Senior Officers (SOs) - officers of equivalent salary level (see note) (DoE employees)	\$150,000	\$4,000,000	ISD officers only (see note) (DoE employees only) \$2,500,000	\$750,000	\$15,000 (see note) (DoE employees only)				\$500,000			
Tier 6: - AO8, NU8, PO6, HP6 and officers of equivalent salary level (see note) (DoE employees) - Business Managers, School level 8 and above - Deputy Principal - Manager, Queensland School Sport - School Sport Officers (Regional/Queensland)	\$70,000	\$3,000,000 (Deputy Principal and school Business Manager \$70,000)	ISD Project delivery officers only (see note) \$1,000,000 All other ISD officers \$Nil	\$70,000	\$5,000 (see note) (DoE employees only)							
Tier 7: - AO7, NU7, PO5, HP5 and officers of equivalent salary level (see note) (DoE employees) - Head of Campus/ Head of Department - Business Managers, School level 5 – 7 (previously band 9 – 11) - Assistant Regional School Sport Officers	\$35,000	ISD Project delivery officers (see note) \$500,000. \$35,000 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.	\$35,000								
Tier 8: - AO6, NU6, PO4, HP4 and officers of equivalent salary level (see note) (DoE employees) - Business Managers, School level 3 – 4 (previously band 7-8) - School Improvement Coach	\$15,000	ISD Project delivery officers (see note) \$100,000 \$15,000 all other delegates	ISD Project delivery officers only (see note) \$100,000 All other ISD officers \$Nil	\$15,000								
Tier 9: - AO3 to AO5 officers and officers of equivalent salary level (see note) (DoE employees) - 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)	\$10,000	\$10,000	\$Nil	\$10,000								
Corporate Card Holders (on completion of all required training)	Transaction limit		Transaction limit	Transaction limit								