

Accountable officer delegations

The following contains suggested points for consideration by an agency when developing, implementing and reviewing documents and procedures relating to accountable officer delegations. This information may not be applicable to all agencies and should be considered in light of individual agency circumstances.

Background

The legislative framework that provides for delegations of financial management powers is principles-based. The provisions in the legislation are focussed on accountability as opposed to more prescriptive compliance provisions of rules-based legislation. The [Financial Accountability Handbook](#) (the Handbook), *Information sheet 1.3 – Principles-based legislation*, provides further details.

Accountable officer delegations

Under section 61(a) of the *Financial Accountability Act 2009* (FA Act), the accountable officer is responsible for the efficient, effective and economical operation of the agency. To achieve this practically, the accountable officer or statutory body will need to delegate certain functions or responsibilities to other departmental staff. Accountable officer delegations under the FA Act only apply to financial functions detailed in the Act. Other Acts may specify additional functions that an accountable officer may delegate, for example, the *Public Sector Act 2022*, and the *Acts Interpretation Act 1954*.

The two overarching sections of the FA Act that relate to corporate delegations of financial management functions are:

- Section 61 – Functions of accountable officers includes:
 - (a) achieving value for money by ensuring the operations of the department are carried out efficiently, effectively and economically
 - (b) establishing and maintaining appropriate systems of internal control and risk management
 - (c) establishing and keeping funds and accounts in compliance with prescribed requirements
 - (f) performing other functions conferred on the accountable officers under the FA Act or another Act or a financial and performance management standard.
- Section 76(1) - An accountable officer may delegate the officer's functions under the FA Act to an appropriately qualified public service employee or other employee of the State.

Note: where delegations are made by the accountable officer, responsibility for decisions made by those delegated officers will remain the responsibility of the accountable officer.

Accountable officer delegations

The Handbook provides detailed guidance for complying with relevant legislative requirements and delegation requirements.

All agencies should maintain a record of all currently approved delegations in an appropriate register which should be linked to the agency's financial management practice manual (see Handbook, *Information sheet 3.14 – Financial management practice manuals*).

Delegations should be regularly reviewed (at least annually) to ensure they remain appropriate, and changed or withdrawn as required (for example, on the change in officers appointed to various positions, or in the event of an agency restructure). Agencies should ensure processes are in place to withdraw or change delegations if individual officers change positions. Any review should include an assessment of whether officers with a delegation need it for their normal roles and responsibilities. Below is a quick guide to the relevant parts of the financial management legislation, policies and guidelines that relate to some common types of delegations.

Note: this table does not include reference to relevant legislation or policies that sit outside the financial management framework. For more information about delegations and requirements under other applicable legislation such as the *Public Records Act 2023* and the *Public Sector Act 2022*, please speak with the relevant officers.

Topic	Relevant legislation Financial Accountability Act 2009 (FAA) Financial and Performance Management Standard 2019 (FPMS)	Commonly used policies (that must have regard to/comply with FPMS) (not a complete listing)	Financial Accountability Handbook
Procurement (e.g. authority to sign requisitions, purchase orders)	FAA ss. 61 & 76(1) FPMS ss. 11 (1) (b), (c) and (e) FPMS s. 14 – Expense management FPMS s.18 – Asset management	Queensland Procurement Policy 2023	Information sheet 3.4 – Delegations Information sheet 3.3 – Information systems (digital and ICT) Information sheet 3.6 – Expense management systems (excluding HR) Information sheet 3.8 – Property, plant and equipment systems Information sheet 3.9 – Asset systems Information sheet 3.10 – Liability systems Information sheet 3.17 – Contract management
Expenditure (e.g. authority for operational expenditure, write-off losses or assets)	FAA ss. 61 & 76(1) FPMS ss. 11 (1) (b), (c) and (e) FPMS s. 14 – Expense management FPMS s. 16 – Losses from offences or corrupt conduct FPMS s. 17 – Other losses FPMS s.18 – Asset management	Treasurer's Guidelines for the use of the Queensland Government Corporate Purchasing Card - Queensland Treasury	Information sheet 3.4 – Delegations Information sheet 3.3 – Information systems (digital and ICT) Information Sheet 3.6 – Expense management systems (excluding HR) Information sheet 3.8 – Property, plant and equipment systems Information sheet 3.9 – Asset systems Information sheet 3.10 – Liability systems

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Payment (e.g. sign cheques, authorise electronic funds transfers, grants)	FAA ss. 61 & 76(1) FPMS ss. 11 (1) (b), (c), (d) and (e) FPMS s. 14 – Expense management FPMS s. 15 – Records of special payments		<i>Information sheet 3.4 – Delegations</i> <i>Information sheet 3.3 – Information systems (digital and ICT)</i> <i>Information sheet 3.6 – Expense management systems (excluding HR)</i> <i>Information sheet 3.10 – Liability systems</i>
Administrative (e.g. correspondence, approve records disposal)	FAA ss. 61 & 76(1) FPMS s.11(1) FPMS s. 13 – Revenue management FPMS s. 14 – Expense management FPMS s. 15 – Records of special payments FPMS s.18 – Asset management FPMS s. 19 – Cash management FPMS s. 20 – Liability management FPMS s. 21 – Contingency management FPMS s. 22 – Financial information management		<i>Information sheet 3.4 - Delegations</i> <i>Information sheet 3.3 – Information systems (digital and ICT)</i> <i>Information sheet 3.8 – Property, plant and equipment systems</i> <i>Information sheet 3.9 – Asset systems</i>
Human resources (approve role descriptions, advertising vacancies, appointments)	FAA ss. 61 & 76(1)		<i>Information sheet 3.4 – Delegations</i> <i>Information sheet 3.7 – Human resource and payroll systems</i>