

Executive Council Resolution No. (187) of 2023
Concerning the Financial Authorities of Heads of Government
Entities

The Executive Council has decided the following:

First: The provisions of this Resolution shall apply to government entities, with the exception of the entities listed in the attached schedule.

Second: The head of a government entity shall have the financial authorities related to capital and operational project contracts for an amount not exceeding AED 150,000,000.00, as follows:

1. Decide on awards, direct orders, and change orders in capital project contracts, provided they are within the approved development cost of the project and without amending the approved duration or scope of work of the project. Anything exceeding this shall be presented to the Abu Dhabi Centre for Projects and Infrastructure.
2. Approve the amendment of the approved implementation strategy for capital projects or the division of their scope of work, provided that the approved development cost of the project does not exceed an amount of AED 150,000,000.00.
3. Decide on awards, direct orders, and change orders in operational contracts, within the entity's approved budget. Anything exceeding this shall be presented to the Executive Council and its committees.

Third: The head of a government entity shall have the authority to write off movables, equipment, damaged and obsolete materials, and the like from the accounting records of the government entity and to dispose of them by public auction, donation, or any other method of disposal in accordance with applicable legislation, provided that their book value does not exceed AED 30,000,000.00. Anything exceeding this shall be presented to the Executive Council and its committees.

Fourth: Departments and the like shall determine the financial quorum for their subsidiary entities in accordance with the provisions of this Resolution, and those entities shall adhere to spending in accordance with applicable legislation.

Fifth: Government entities shall adhere to the following:

1. Audit every financial request submitted to the Executive Council and its committees, the Department of Finance, or the Abu Dhabi Centre for Projects and Infrastructure. The request must be approved by the head of the government entity.
2. Include financial requests, budgets, decisions related to contract awards and their amendments, details of the main items and their value clearly, and the financial appropriation number in the financial records and systems.
3. Not to exercise financial authorities unless financial appropriations are available in the budget.
4. The authority to approve change orders for contracts and purchase orders shall be at the same level of authority that initially approved the contract or purchase order, unless the change order results in an increase in the total value of the contract or purchase order to a higher level of authority.
5. It is not permissible to divide contracts and purchase orders for the purpose of changing the level of financial authorities.
6. Submit periodic reports to the Abu Dhabi Centre for Projects and Infrastructure on all matters related to its capital project contracts, including the status of these projects, completion percentage, schedule, cost, existing or expected challenges, and proposed solutions, in accordance with the controls and standards approved by the Centre.
7. Coordinate with the Abu Dhabi Centre for Projects and Infrastructure regarding capital projects related to the strategies being developed by government entities.
8. Fairly assess assets, holdings, movables, equipment, damaged and obsolete materials, and the like before their disposal.
9. Pay the dues of contractors, consultants, and suppliers in operational contracts as per their agreements, after receiving the documents and invoices supporting the execution.
10. Coordinate with the Abu Dhabi Centre for Projects and Infrastructure before closing the final accounts of capital projects and

ensure that the Centre has approved the payments due to the companies implementing the projects.

Sixth: Any text or provision that contravenes or conflicts with the provisions of this Resolution is hereby repealed.

Saif Saeed Ghobash

Secretary General

Issued on: 03 - August - 2023 AD

Corresponding to: 16 Muharram 1445 AH

Schedule of Exempted Entities
Attached to Executive Council Resolution No. (187) of 2023
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Entities

	Government Entities
1	Abu Dhabi Executive Office
2	Abu Dhabi Pension Fund
3	Abu Dhabi Global Market

* Government entities for the purposes of applying the Resolution:
Executive Council entities according to the classification approved by the
Department of Finance and in accordance with the regulations in force in
this regard.