

## **Decision No. (10) of 2024**

### **Regarding the Stages of Implementing the Government Services Costing and Pricing Guide**

#### **Chairman of the Department of Finance:**

Having reviewed the Unified Financial System of the Government of Ajman  
And upon the decision of the Ruler's Representative for Administrative and Financial Affairs No. 1 of 2023 regarding the costing and pricing of government services in the Government of Ajman

#### **We have decided the following:**

### **Article (1)**

#### **Stages of Implementing the Guide**

The stages of implementing the Government Services Costing and Pricing Guide shall be as follows:

##### **1. Phase One:**

Starts from 01/08/2024.

Includes the following government entities:

1. Municipality and Planning Department
2. Department of Land and Real Estate Regulation.
3. Local Police Force
4. Department of Economic Development
5. Department of Tourism Development.
6. Port and Customs Department.
7. Department of Finance.

The guide will be applied in this phase through Excel models with the aim of disseminating the concepts and requirements of government services costing.

##### **2. Phase Two**

Starts from 01/01/2026.

- Includes the same government entities mentioned in the first phase above.
- The guide will be applied in this phase through an electronic system for costing government services.

## **Article (2)**

### **Controls and Procedures for Implementing the Guide**

The following controls and procedures shall be observed when implementing the guide:

1. The costs of administrative and regulatory services provided to customers shall be calculated.
2. Reliance on financial and statistical data for the fiscal year in which the financial statements were closed for calculating the costs of government services.
3. The maturity level of government entities is measured through a gap analysis model, which contains descriptive and predictive data to measure the degree of costing maturity and assist in determining the target level.
4. Application of the total actual cost concept in allocating all costs listed in the trial balance extracted from the Mawared system to all services provided by the government entity.
5. Selection of the appropriate cost driver to allocate the indirect costs of support service centers to the service delivery centers.
6. Use of the service cost calculation models prepared by the Government Services Costing Management team at the Department of Finance to collect financial and statistical data.

## **Article (3)**

### **Entry into Force and Circulation of the Decision**

This decision shall come into effect from 01/08/2024, and the Department of Finance shall circulate it to the concerned government entities for its implementation.

Issued on: July 23, 2024

**Ahmed bin Humaid Al Nuaimi**

**Chairman of the Department of Finance**