

UAE Gate for Government Finance
Statistics Reports “Manual”





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Chapter One

Introduction

Introduction

UAE Gate for Government Finance Statistics Reports:

It's an electronic financial system which links the financial system in the ministries, autonomous agencies and finance departments in UAE governments to MOF financial system through which the compiling and preparation of financial data and statistics reports preparation is conducted in accordance with international standards.

System Objectives:

There are several strategic objectives for the UAE GFS system project, including:

1. Building a consolidated financial database at the state level that ensures integration in financial information for its various sectors. This is meant to provide accurate data available in a timely manner, and to enable decision-makers to make plans and take appropriate and effects decisions within the framework of the state financial and economic policy.
2. Enabling the state to attain a high credit rating based on providing consolidated financial data and providing a safe and easy to use system entirely automated to compile and unify state's financial data in accordance with international standards.
3. Enabling the state to fulfill its obligations towards international organizations such as IMF and providing financial data timely and in with a high quality.
4. Developing state's competition standards and strategies which depend mainly on providing state's financial data and information.
5. Enabling decision makers and analysts to study the developments of government financial operations.
6. Setting financial and economic programs and its execution plan.
7. Studying and analyzing the financial impacts in a given government segment.
8. Assessing the government sector size in relation to the entire economy and specifying the government spending of market supply of investment and saving.
9. It deems a significant instrument for international comparisons especially for donating and receiving donations country to identify each country's share in grants and loans.

System benefits:

1. Providing secure means that enables the relevant entities to send the data easily and simply.
2. Saving time and efforts needed to prepare timely, valid and complete data.
3. Ensure the security and validity of entities financial data.
4. Unifying data presentation style under applicable multi accounting disciplines and computer systems used in the relevant entities.
5. Enabling the ministry compile, review, analyze and process the data and automatically prepare the report while ensuring valid outcomes.
6. Building unified financial database across the state which ensures financial information integration.

UAE Gate for Government Finance Statistics Reports "Manual"

The UAE Gate for Government Finance Statistics Reports manual issued by the UAE Ministry of Finance is considered the official source to explain and illustrate the basis, rules and how to use the system for preparing GFS reports and providing detailed information on how to compile and prepare the state financial data electronically and moreover, how to generate all sorts of financial reports. As well, the manual includes other information on the most significant operations, responsibilities and requirements.

This manual is prepared to be a practical document corresponding to the Ministerial Council For Services resolution No. (9/164/12) of 2010 Regarding integrating the autonomous agencies to the federal financial system and to the Cabinet's resolution No. 26 of 2011 Regarding the Fiscal Policy Coordination Council and assigning its roles and competencies. The objective of the guide is to assist officials working in the autonomous agencies, the government financial departments, in UAE governments, and those involved in UAE financial data collecting and compiling procedures electronically to enable them implement the required tasks in the optimum manner. It is worth noting that procedures and instructions provided in this guide shall be the primary reference for the process of financial data collection and preparation of statistical reports about it in the future.

Although this guide provides a comprehensive illustration of the financial e-data collection and compiling in the most detailed manner possible, still in exceptional cases, the concerned parties will be required to refer back to the Ministry of Finance to get any further required information that is not provided in this guide.

Chapter Two

Definitions

Definitions

- **State:** United Arab Emirates
- **Ministry:** Ministry of Finance
- **Autonomous Agencies:** These are government units established under federal laws and decrees issued by the Council of Ministers, and selected as extra-budgetary entities according to the criteria set in the GFS guide and decision tree.
- **UAE governments:** The government of the seven Emirates represented by the Department of Finance in each Emirate.
- **General Pensions and Social Security Authority:** The General Pensions and Social Security Authority is established by virtue of the federal act No. 6 of 1999 to cover insurance against old age, disability, death and work accidents risks. The Authority is an independent financial and administrative legal character. It's a federal government entity that falls within the social security scheme.
- **Fiscal Policy Coordination Council:** A council formed under decision no. (26) - 2011 A.C. to oversee the process of data collection and compiling and of coordination regarding financial policies at the state level.
- **International Monetary Fund (IMF):** An specialized organization and one of the United Nations agencies scheme. It's established by virtue of an international territory in 1945 for the purpose of reinforcing global economy's integrity.
- **Fiscal Policies Coordination Department:** The department designated to execute the system in the Ministry of Finance.
- **The System:** UAE Gate for Government Finance Statistics Reports.
- **UAE Gate for Government Finance Statistics Reports:** It is an e-system for the UAE data collection and compilation
- **Government Finance Statistics:** Some sort of Macro Economy statistics concerned with government sector finance statistics which provides data on government revenue, expense and government fiscal policies.
- **Government Finance Statistics Manual 2001:** Statistics manual issued by IMF in 2001, it covers data scope and GFS analysis framework as well as the applicable classifications.
- **Relevant Entities:** Autonomous federal agencies and Departments of finance in Emirates governments.
- **Specialists:** The members of technical team in the autonomous agencies and Departments of finance in Emirates governments.
- **Period:** The period of time required for monthly, quarterly, semiannual and annual reports.

- **Financial data:** The accounting data used in preparing GFS reports according to economic classification, which should be uploaded to the system.
- **Functional classification data:** It is data of expenses and non-financial assets, which is necessary for preparation of GFS reports according to functional classification, and which should be uploaded to the system.
- **Approved Forms:** The tables of uploading the financial data (includes relevant entity account code, opening balance, debit and credit transactions and the GFS classification) and the tables of uploading the functional classifications data (includes the functional classification code, description and spending value function wise).
- **Analytical reports (Tableau):** An advanced software for financial reports and analytical statistics.
- **Budget preparation e-system:** It is an electronic system that is considered a developed and advanced methodology in preparing government budgets and overseeing the implementation of it.

Chapter Three

Government Finance Statistics

Government Finance Statistics (GFS)

Government finance statistics attract local and international attention, as they:

1. Give an indication to the overall size of the governmental operations, highlight the governmental sector contribution to the national economy, and details the governmental allocation of resources for different purposes.
2. Form a basic element in analyzing the public finance, and play a highly important role in laying down sound financial programs, monitoring their implementation mechanisms, and following up with various economic policies.
3. Is an important type of macro economy statistics, which benefits decision makers, researchers and those interested in the financial sector.

Government finance statistics should not be considered as an alternative to formal government accounting records; they serve different purposes. Accounting procedures, data process are different from those of the government finance statistics. Also, governmental calculations and accounting records are the main data source for those statistics. The following elements are essential to produce financial statistics for the governmental sector:

- To pinpoint the scope and cover of the governmental sector and its subsidiary sectors,
- To select the basic sources suitable for the units and entities included in the statistics production process.
- combining these statistics through the process of consolidation, to form a specific subsector or sector of government (or the public sector).

This process can be distinguished in four main stages:

1. **Institutional coverage and sectorization.** The first stage requires identifying all units and entities constituting the general government sector (or the public sector) and its subsectors (institutional coverage) and classifying these units/entities into the subsector to which they belong (sectorization).
2. **Selection of data sources.** The second stage involves selecting of appropriate (primary) data sources for each unit/entity of the general government sector (or the public sector) for which data are compiled.
3. **Preparations before the compilation of GFSM 2001 statistics.** The third stage involves analyzing the primary data sources to identify any adjustments to the source data that are required to meet the GFSM 2001 methodology. These adjustments may range from adjustments for coverage and basis of recording to classification adjustments. The latter is achieved by developing bridge tables (or classification keys) at this stage.
4. **Compilation of GFSM 2001 statistics.** The fourth stage consists of two distinct tasks: (i) classifying and deriving GFSM 2001 statistics and (ii) consolidating GFSM 2001 statistics.
 - During the classification and derivation task, compilers consistently apply the adjustments identified

during the analysis in the third stage to source data. They achieve this task through applying bridge tables and derivation tables to the sourcedata for a specific period. Bridge tables facilitate the classification of the detailed source data to the detailed GFSM 2001 categories, for each government unit/entity.

Derivation tables facilitate deriving the GFSM 2001 statistics for transactions (revenue, expense, and transactions in assets and liabilities), other economic flows (holding gains and other changes in the volume of liabilities), and stocks (nonfinancial assets, financial assets, liabilities) consistently. Once the

compilers have adjusted the data from each source to the GFSM 2001 methodology, they combine the results by simple aggregation to provide a first “measure” of the data in terms of the GFSM 2001 principles.

- Consolidation refers to presenting statistics for the combined set of government units (as derived and aggregated in the preceding task) as if they constituted a single unit. In principle, this process involves eliminating all transactions and reciprocal stock positions among the government (or public sector) units/entities being combined. It is imperative that the GFSM 2001 data compilation process produces properly and consistently prepared data, useful for fiscal analysis. To achieve this, compilers must establish and follow appropriate and systematic data compilation procedures in all four stages.

GFSM 2001 Manual

Government Finance Statistics Manual 2001 produced by the Statistics Department, International Monetary Fund, is an accredited international publication for the preparation of governmental financial statistics. It covers most of the accounting criteria, definitions, concepts, categorizations and bases. It also provides a comprehensive analytical framework to summarize the statistics and present them in a format suitable for analysis, planning and production of financial reports. GFSM2001 was used in developing the way the system functions, data processing and producing final reports. Therefore, development of the electronic system should be put in consideration in order for the system to be compatible with any future amendments to the criteria, concepts and categorizations used to produce government finance statistics.

Chapter Four

System User Guide

System user guide

Using UAE Gate Manual for Government Finance Statistics Reports is one of the key procedures for the collection and preparation of the consolidated financial statements of the UAE electronically.

Following is a detailed illustration of the necessary steps that the system users should follow, and it is detailed according to the agencies concerned with the project, which run as follows:

- Financial departments in the UAE governments
- Autonomous Agencies
- Fiscal Policy Coordination Department

The financial spreadsheet is uploaded by specialists from Autonomous Agencies, using approved standard forms. While the data of the other Autonomous Agencies, which are directly linked to the Ministry of Finance systems, is withdrawn.

Likewise, the data of the General Authority for Pensions and Social Insurance is directly acquired along with GFS classifications, since it is regarded as an independent government level.

As regards the level of UAE government financial departments, specialists therein upload the following spreadsheets to the system:

- Financial data spreadsheet.
- Functional classification data spreadsheet.

This chapter clarifies detailed procedures that should be followed by the system users from different agencies, to successfully upload financial data and to easily prepare reports.

First: UAE governments

This means the federal government, and the seven governments of the UAE being represented by financial departments. Specialists in these financial departments should upload the following spreadsheets:

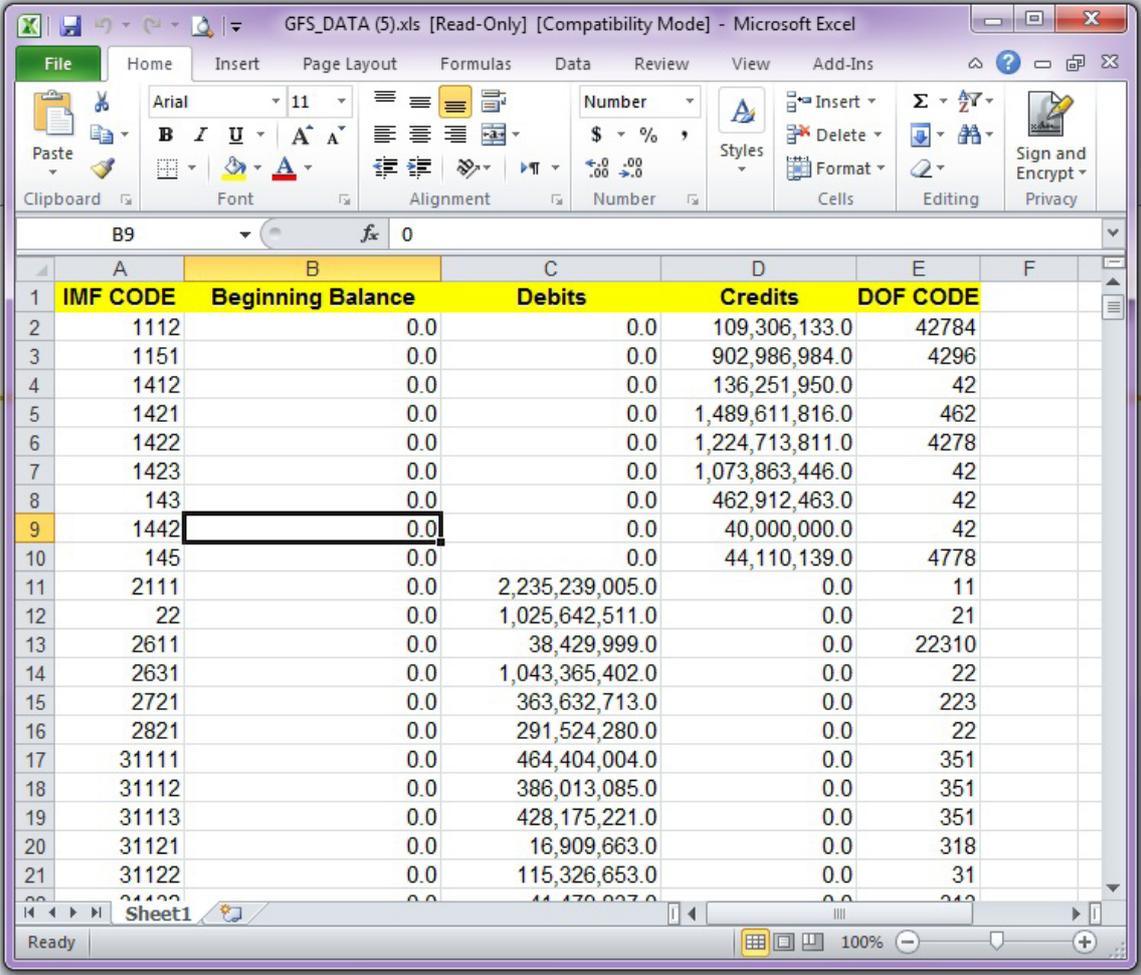
- Financial data spreadsheet.
- Functional classification data spreadsheet.

Steps to use the system:

First: Uploading financial data

1. Preparing financial data

1.1 Extracting financial data from the e-financial system applied in the emirate in an Excel formula as per the following order:



The screenshot shows a Microsoft Excel spreadsheet titled "GFS_DATA (5).xls [Read-Only] [Compatibility Mode]". The spreadsheet contains a table with the following data:

IMF CODE	Beginning Balance	Debits	Credits	DOF CODE
1112	0.0	0.0	109,306,133.0	42784
1151	0.0	0.0	902,986,984.0	4296
1412	0.0	0.0	136,251,950.0	42
1421	0.0	0.0	1,489,611,816.0	462
1422	0.0	0.0	1,224,713,811.0	4278
1423	0.0	0.0	1,073,863,446.0	42
143	0.0	0.0	462,912,463.0	42
1442	0.0	0.0	40,000,000.0	42
145	0.0	0.0	44,110,139.0	4778
2111	0.0	2,235,239,005.0	0.0	11
22	0.0	1,025,642,511.0	0.0	21
2611	0.0	38,429,999.0	0.0	22310
2631	0.0	1,043,365,402.0	0.0	22
2721	0.0	363,632,713.0	0.0	223
2821	0.0	291,524,280.0	0.0	22
31111	0.0	464,404,004.0	0.0	351
31112	0.0	386,013,085.0	0.0	351
31113	0.0	428,175,221.0	0.0	351
31121	0.0	16,909,663.0	0.0	318
31122	0.0	115,326,653.0	0.0	31

- 1.2 Ensure that the file name is GFS_DATA.
 - 1.3 Ensure that the first sheet of the file (sheet1) is used.
 - 1.4 Ensure the type of cells in the following fields (opening balance, total debt, total credit) are in the number format.
 - 1.5 Save the file to the PC.
 - 1.6 Ensure that the sum of opening and closing balances equals zero.
 - 1.7 Ensure that the total of debt equals the total of credit.
 - 1.8 Ensure the presence of the sign (-) on opening credit balances.
 - 1.9 Close the file.
2. **Accessing the system:**
- 2.1 Accessing the Ministry of Finance's website (www.mof.gov.ae)
 - 2.2 Selecting the system icon (GFS).



2.3 Entering the username and the password.

UNITED ARAB EMIRATES
MINISTRY OF FINANCE

الإمارات العربية المتحدة
وزارة المالية

اسم المستخدم IMF00_TRAINING10

كلمة المرور

تسجيل الدخول

3. Uploading data

3.1 Upon entering into the system, the following screen appears. Click on the upload tab to navigate to the upload page.

UNITED ARAB EMIRATES
MINISTRY OF FINANCE

الإمارات العربية المتحدة
وزارة المالية

Home Upload About تجريبي Contact

(Government Finance Statistics (GFS)

Change Password
Log out

Copyright 2012. Privacy Policy | Terms of Use | XHTML | CSS

3.2 Check the name of the agency and of the user in the top-left side of the page.

Home: Face | Sign Out

اسم المستخدم: IMF00_TRAINING10

From Date

To Date

OK

3.3 Identifying the financial period: The required financial period for which data is to be provided, is identified through the following screen



An example for the required financial period is introduced in the following table:

Data	Start Date	End Date
First Quarter	1-1-20xx	31-3-20xx
Second Quarter	1-4-20xx	30-6-20xx
Third Quarter	1-7-20XX	30-9-20xx
Fourth Quarter	1-10-20XX	31-12-20xx
Annual	1-1-20XX	31-12-20xx

3.4 Next, select the type of financial data required to be uploaded through the following screen.



3.5 When selecting the type of financial data, the following screen will appear:



3.6 Clicking the upload button to determine the path of the financial data file and selecting the name of the file to be uploaded.



3.7 Clicking import data button to view it on the screen before uploading.



3.8 Reviewing the financial data that will be uploaded through the display screen, and navigating between pages by clicking the number of the page or by entering the number in the field displayed through the following image.

224508	111051	1,510,885.17	308,179.67	0.00	1,819,064.84	X
211101	111061	809,030.06	123,123.97	0.00	932,154.03	X
223202	111061	932,154.03	194,150.50	0.00	1,126,304.53	X
224508	111061	1,126,304.53	190,510.60	0.00	1,316,815.13	X
		AED 171,461,186.30	AED 31,672,274.54	AED 234,449.61	AED 202,899,011.23	

Item 1 to 33 of 527 Page: 1 of 21 Go Page size: 30 Change

- Overall opening balance: AED 0.00
- Overall debit: AED
- Overall credit: AED
- Balance AED 0.00

Save Discard

3.9 Ensuring the sum of the total data at the bottom of the page; that the balance is = 0.00 AED.

224508	111051	1,510,885.17	308,179.67	0.00	1,819,064.84	X
211101	111061	809,030.06	123,123.97	0.00	932,154.03	X
223202	111061	932,154.03	194,150.50	0.00	1,126,304.53	X
224508	111061	1,126,304.53	190,510.60	0.00	1,316,815.13	X
		AED 171,461,186.30	AED 31,672,274.54	AED 234,449.61	AED 202,899,011.23	

Item 1 to 33 of 527 Page: 1 of 21 Go Page size: 30 Change

- Overall opening balance: AED 0.00
- Overall debit: AED
- Overall credit: AED
- Balance AED 0.00

Save Discard

3.10 if the data is not identical, or if there is a need to modify and re-check the file, we must click the "Discard" button. If we approve of uploading the data, we should press "save".

224508	111051	1,510,885.17	308,179.67	0.00	1,819,064.84	X
211101	111061	809,030.06	123,123.97	0.00	932,154.03	X
223202	111061	932,154.03	194,150.50	0.00	1,126,304.53	X
224508	111061	1,126,304.53	190,510.60	0.00	1,316,815.13	X
		AED 171,461,186.30	AED 31,672,274.54	AED 234,449.61	AED 202,899,011.23	

Item 1 to 30 of 527 Page: 1 of 21 Go Page size: 30 Change

- Overall opening balance: AED 0.00
- Overall debit: AED
- Overall credit: AED
- Balance AED 0.00

Save Discard

3.11 When clicking "save" a confirmation message pops-up for final confirmation to save the uploaded data.

F	111041	2,642,433.97		3,050,340.17
F	111041	3,050,340.17		3,771,926.83
F	111051	1,103,851.49		1,283,607.61
F	111051	1,283,607.61		1,510,885.17
F	111051	1,510,885.17		1,819,064.84
F	111061	809,030.06		932,154.03
F	111061	932,154.03		1,126,304.53
F	111061	1,126,304.53		1,316,815.13
		AED 171,461,186.30	AED 31,672,274.54	AED 234,449.61
				AED 202,899,011.23

Item 1 to 30 of 627 Page: 1 of 21 Go Page size: 30 Change

• Overall opening balance: AED 0.00
 • Overall debit: AED
 • Overall credit: AED
 • Balance AED 0.00

3.12 After saving the data, you will be automatically logged-out and the following screen emerges.

UNITED ARAB EMIRATES
 MINISTRY OF FINANCE

الإمارات العربية المتحدة
 وزارة المالية

اسم المستخدم
 كلمة المرور

Data submitted successfully

3.13 A data upload confirmation message is received via the e-mail in the following manner.



3.14 When the ministry team review and approve the data, a confirmation message is received automatically.



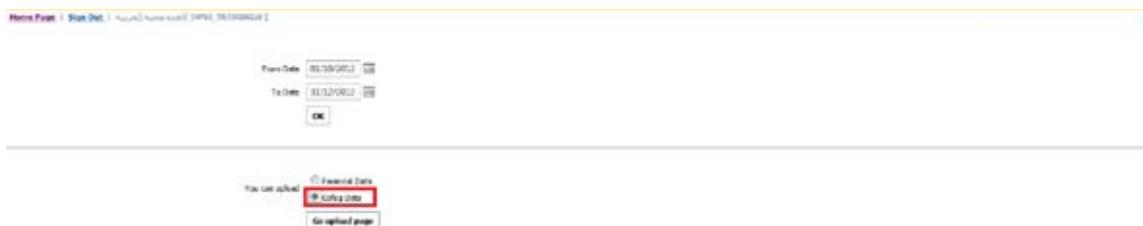
3.15 In case of data invalidity or occurrence of flaw in the data, the data is rejected so that a re-upload be carried out.



Second: Functional classification data upload:

4. Functional classification data upload:

4.1 In case of selecting upload of the functional classification data, the following screen appear.



4.2 Step no. 3 is repeated and the functional classification table is uploaded in an Excel formula. The file name should be GFS_COFOG as per the following order.

The screenshot shows an Excel spreadsheet titled 'COFOG_DATA [Compatibility Mode] - Excel'. The spreadsheet contains a table with the following data:

	A	B	C	D	E
1	COFOG	Description	Amount		
2	70111	Executive and legislative organs	67,799,006.8		
3	70112	Financial and fiscal affairs	0.0		
4	70132	Overall planning and statistical services	114,509.7		
5	7031	Police services	333,445,603.0		
6	7032	Fire protection services	0.0		
7	70411	General economic and commercial affairs	22,287,098.0		
8	70432	Petroleum and natural gas	33,245,809.0		
9	70435	Electricity	0.0		
10	70452	Water transport	36,756,007.9		
11	70454	Air transport	223,562,185.4		
12	70473	Tourism	17,976,358.4		
13	70474	Multinational development projects	2,457,020.5		

4.3 Functional classification report should contain the value of economic expenses along with expenditure on non-financial assets.

Second: Autonomous Agencies

Its characteristics

1. It is organized in an independent manner.
2. It is independent institutional units.
3. It falls within the administrative structure of the federal government.
4. It receives all or part of its budget from the government (federal / local).
5. It has its own income/funding resources.
6. It is not listed in the general budget of the state.
7. By default, its budget surplus is transferred to the government treasury.
8. It is classified according to the activity it carries out.

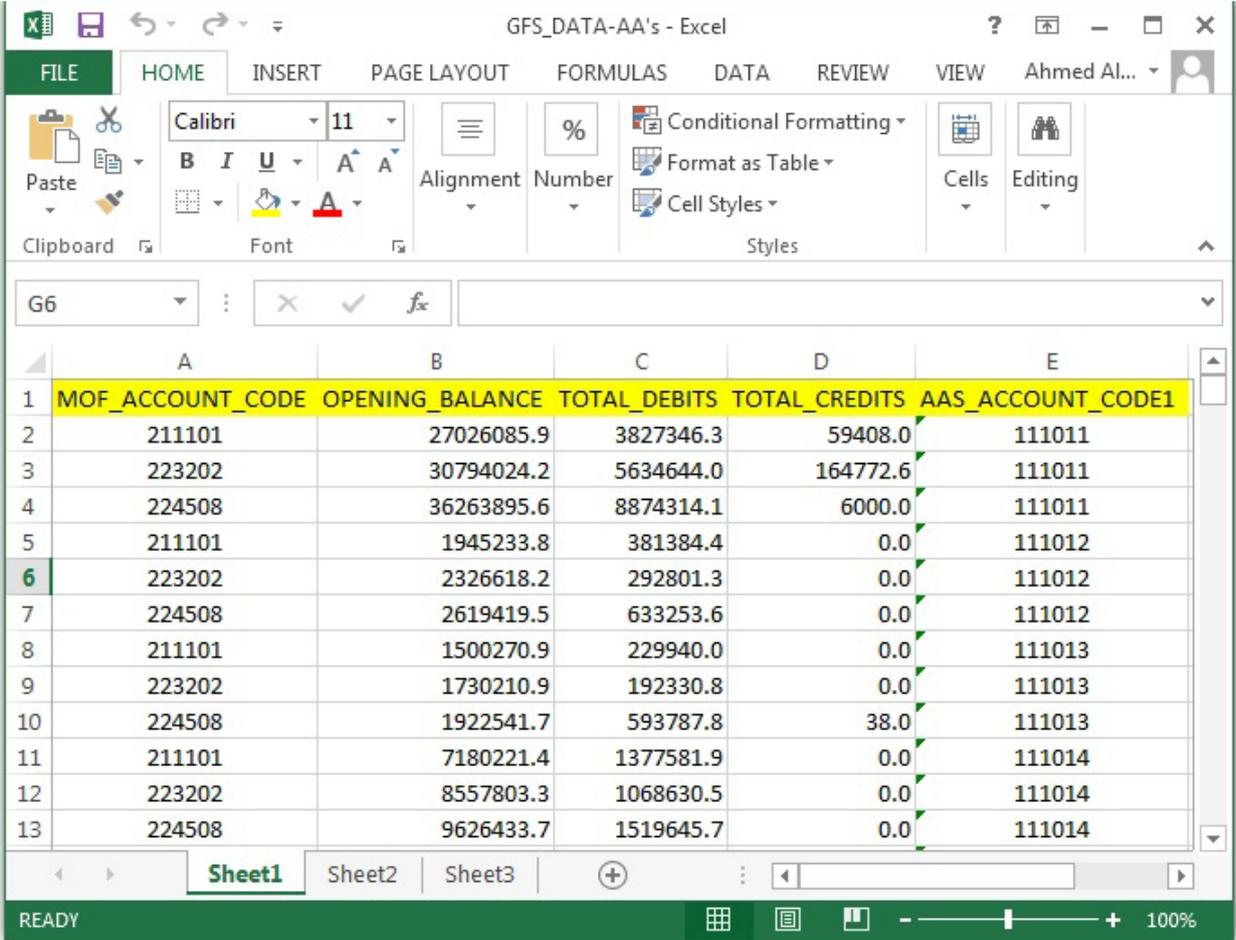
According to the UAE Gate for Government Finance Statistics Reports, the independent federal agencies are divided into three categories:

1. Agencies linked electronically to the Federal government fiscal system through bilateral cooperation agreements.
2. Agencies that apply the Financial Management Information System (FMIS).
3. Agencies that upload its data to the system using standard forms according to the agreed upon criteria and requirements.

Procedures for financial data collection and compilation into the system

1. Preparing financial data

1.1 Extracting financial data from the e-financial system applied in the concerned agency in an Excel file, according to the following order:



	A	B	C	D	E
1	MOF_ACCOUNT_CODE	OPENING_BALANCE	TOTAL_DEBITS	TOTAL_CREDITS	AAS_ACCOUNT_CODE1
2	211101	27026085.9	3827346.3	59408.0	111011
3	223202	30794024.2	5634644.0	164772.6	111011
4	224508	36263895.6	8874314.1	6000.0	111011
5	211101	1945233.8	381384.4	0.0	111012
6	223202	2326618.2	292801.3	0.0	111012
7	224508	2619419.5	633253.6	0.0	111012
8	211101	1500270.9	229940.0	0.0	111013
9	223202	1730210.9	192330.8	0.0	111013
10	224508	1922541.7	593787.8	38.0	111013
11	211101	7180221.4	1377581.9	0.0	111014
12	223202	8557803.3	1068630.5	0.0	111014
13	224508	9626433.7	1519645.7	0.0	111014

- 1.2 The file name should be GFS_DATA
- 1.3 It should be ascertained that sheet1 in the file is used.
- 1.4 Ensure the type of cells in the following fields (opening balance, total debt, total credit) are in number format.
- 1.5 Saving the file to the PC
- 1.6 Ensuring that the sum of opening and closing balances equals zero.
- 1.7 Ensuring that the total of debt equals the total of credit.
- 1.8 Ensuring the presence of the sing (-) on opening credit balances.
- 1.9 Closing the file.

2. Accessing the system

2.1 Accessing the Ministry of Finance's website (www.mof.gov.ae)

2.2 Selecting the system icon (GFS).

The screenshot shows the homepage of the United Arab Emirates Ministry of Finance. At the top, there is a navigation bar with links for Home, About Ministry, Federal Budget, Services, Media, Open Data, and E-Participation. Below this is a main banner with the Ministry of Finance logo and a large image of the UAE flag. The 'Government Finance Statistics' section is highlighted with a red border, featuring a banner with a bar chart and a 'More' button. Below the banner are three promotional tiles for 'MoF Index' and 'Dubai Customs'. On the right side, there are sections for 'Ads' and 'Other links'.

2.3 Enter the username and the password.

The screenshot shows the login page for the Government Finance Statistics system. At the top, there is a header with the United Arab Emirates Ministry of Finance logo and the text 'الإمارات العربية المتحدة وزارة المالية'. Below this is a login form with two input fields: one for the username 'IMF00_TRAINING1' and one for the password, which is masked with dots. Below the password field is a button labeled 'تسجيل الدخول' (Login).

3. Uploading data

3.1 Upon entering into the system, the following screen appears. Click on the upload tab to navigate to the upload page.



3.2 Check the name of the agency and of the user in the top-left side of the page.



3.3 Identifying the financial period: The required financial period for which data is to be provided, is identified through the following screen.



An example for the required financial period is introduced in the following table:

Data	Start Date	End Date
First Quarter	1-1-20XX	31-3-20XX
Second Quarter	1-4-20XX	30-6-20XX
Third quarter	1-7-20XX	30-9-20XX
Fourth Quarter	1-10-20XX	31-12-20XX
Annual	1-1-20XX	31-12-20XX

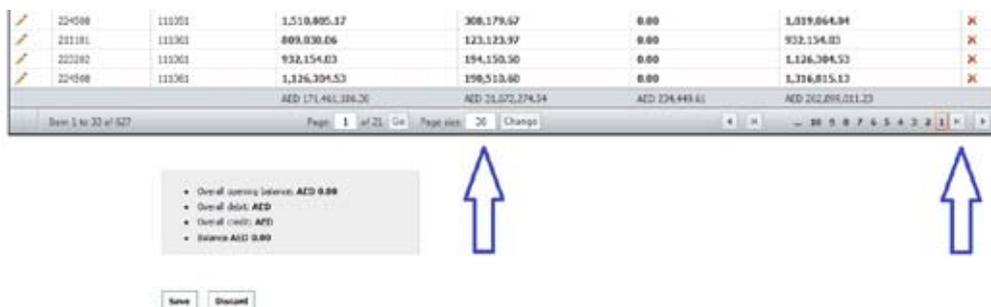
3.4 Clicking the upload button to determine the path of the financial data file and selecting the name of the file to be uploaded.



3.5 Clicking import data button to view it on the screen before uploading.



3.6 Reviewing the financial data to be uploaded through the display screen and navigating between pages by clicking the number of the page or by entering the number in the field displayed through the following form.



3.7 Ensuring the sum of the total data at the bottom of the page; that the balance is = 0.00 AED.

✎	224508	111051	1,510,885.17	308,179.67	0.00	1,8:
✎	211101	111061	809,030.06	123,123.97	0.00	932
✎	223202	111061	932,154.03	194,150.50	0.00	1,1:
✎	224508	111061	1,126,304.53	190,510.60	0.00	1,3:
			AED 171,461,186.30	AED 31,672,274.54	AED 234,449.61	AED

Item 1 to 30 of 627 Page: 1 of 21 Go Page size: 30 Change

- Overall opening balance: AED 0.00
- Overall debit: AED
- Overall credit: AED
- Balance AED 0.00**

Save Discard

3.8 if the data is not identical, or if there is a need to modify and re-check the file, we must click the "Discard" button. If we approve of uploading the data, we should press "save".

✎	224508	111051	1,510,885.17	308,179.67	0.00	1,81
✎	211101	111061	809,030.06	123,123.97	0.00	932
✎	223202	111061	932,154.03	194,150.50	0.00	1,12
✎	224508	111061	1,126,304.53	190,510.60	0.00	1,31
			AED 171,461,186.30	AED 31,672,274.54	AED 234,449.61	AED

Item 1 to 30 of 627 Page: 1 of 21 Go Page size: 30 Change

- Overall opening balance: AED 0.00
- Overall debit: AED
- Overall credit: AED
- Balance AED 0.00

Save Discard

3.9 When clicking "save" a confirmation message pops-up for final confirmation to save the uploaded data.

...	111041		2,642,433.97			3,050,349.17
...	111042		2,950,380.17			3,771,926.83
...	111043		1,103,851.49			1,383,687.81
...	111051		1,293,607.01			1,510,885.17
...	111052		1,510,885.17			1,819,044.84
...	111061		809,030.06			932,154.03
...	111062		932,154.03			1,126,304.53
...	111063		1,126,304.53			1,316,815.13
			AED 171,461,186.30	AED 31,672,274.54	AED 234,449.61	AED 262,890,811.23

Item 1 to 30 of 627 Page: 1 of 25 Go Page size: 30 Change

Message from webpage
 ? Are you sure you want to upload & save data?
 OK Cancel

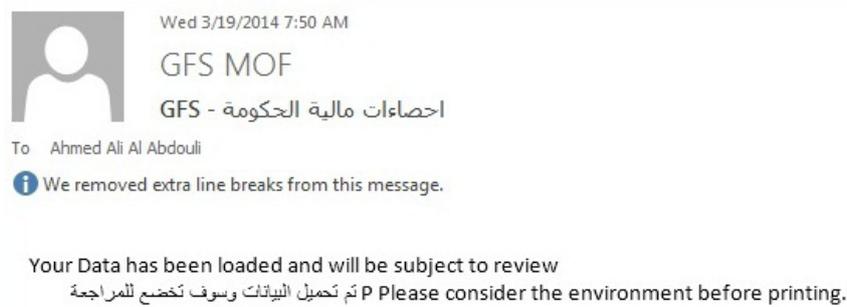
- Overall opening balance: AED 0.00
- Overall debit: AED
- Overall credit: AED
- Balance AED 0.00

Save Discard

3.10 After saving the data, an log-out of the system follow, and the following screen emerges.



3.11 A data upload confirmation message is received via the e-mail in the following manner.



3.12 When the ministry team review and approve the data, a confirmation message is received automatically.



3.13 In case of data invalidity or occurrence of flaw in the data, the data is rejected so that a re-upload be carried out.



Third: Fiscal Policy Coordination Department:

It is the department concerned with reviewing and preparing the consolidated data out of the financial data provided by all competent agencies. With verifying its validity and compliance with the required standards, and with preparing the UAE consolidated financial report.

Procedures for reports review and preparation on the system:

1. Accessing the system:

A username and a password are entered to log in to the system



2. Receiving data:

Financial data is received from the following agencies:

AA: is the code for autonomous agencies.

LE: is the code for financial departments in the UAE government that have no electronic system.

LES: is the code for financial departments in the UAE government that have an electronic system.

As for functional classification data, it is received from LE and LES agencies.

3. Data revision and approval

3.1 Approved: This icon should be selected in case of searching for agencies which data has been approved.

3.2 Rejected: This icon should be selected in case of searching for agencies which data has been rejected.

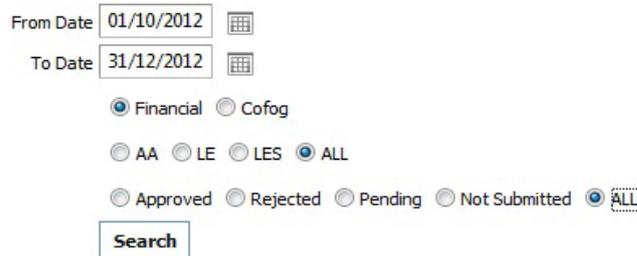
3.3 Pending: It should be selected in case of searching for agencies which data is still in the process for being approved.

4. Inquiry about data:

4.1 Upon clicking the link (Entity Latest Status), an inquiry about receiving data appears. The type of agencies, along with start and end dates of the required period, is identified through the next screen.



4.2 Financial data: It is selected in case of the need to search for financial data only. Knowing that one can select inquiry about data for a specific agency, or to select the icon for inquiry about data for all agencies.



5. Data stages screen:

In case of clicking the link (details) in the agencies list, all stages of data for the selected agency are displayed; this screen provides information about all the stages of the selected agency, that has been through during the data collection process within the specified period.

Entity Name	Entity Type	Status	Last updated Date	
قوة الاموات العامة	AA	REFUSED	11/02/2012	Show Details
مؤسسة الاموال العامة للتقاعد	AA	APPROVED	28/02/2013	Show Details
مؤسسة الاموال العامة للتأمين	AA	PENDING	20/03/2014	Show Details
المجلس الاتحادي للتربية والتعليم	AA	APPROVED	06/02/2013	Show Details
مجلس وزراء الاموال العامة الاتحادية	AA	APPROVED	11/03/2013	Show Details

Items 12 of 25 of 48 Page: 4 of 28 Go Page size: 2 Change

Submission Date	Submitted By	Status	
19/02/2014	TEST USER	REFUSED	Details Open Of Data
26/03/2014	TEST USER	PENDING	Details Open Of Data
06/02/2013	TRAINING USER	REFUSED	Details Open Of Data
17/04/2013	TRAINING USER	APPROVED	Details Open Of Data

6. Data details screen:

6.1 When clicking the link (details) for the agency's data, we move to the screen of data details entered in its semi-final form by the government agency, with the possibility of extracting it in an excel formula file.

Submissions

SUBMISSION DATE	SUBMITTED BY	Status	
19/03/2014	TEST USER	REFUSED	Details Open Of Data
20/03/2014	TEST USER	PENDING	Details Open Of Data
05/03/2013	TRAINING USER	REFUSED	Details Open Of Data
17/04/2013	TRAINING USER	APPROVED	Details Open Of Data

Entity Name: [المركز الوطني للأمن وإدارة الأزمات](#) From Date: 01/01/2012 To Date: 31/12/2012 Submission Date: 20/03/2014 Status: PENDING Data Type: Pending

PROP Code	Opening Balance	Debit	Credit	Ending Balance
1111	-41,000,000.00	0.00	0.00	-41,000,000.00
1111	10,204,322.00	0.00	1,203,814.00	-11,596,484.00
1111	-8,994,150.00	0.00	1,203,814.00	-18,291,322.00
1111	-1,954,500.00	0.00	4,041,858.00	-8,994,150.00
1411	-866,581.28	0.00	0.00	-866,581.28
1411	-679,319.67	0.00	188,343.61	-866,581.28
1412	-52,377.30	0.00	0.00	-52,377.30

6.2 When clicking the link (data sources), we move to the screen of source for original data entered by the government agency and the agency accounts codes are displayed.

Submissions

SUBMISSION DATE	SUBMITTED BY	Status	
19/03/2014	TEST USER	REFUSED	Details Open Of Data
20/03/2014	TEST USER	PENDING	Details Open Of Data
05/03/2013	TRAINING USER	REFUSED	Details Open Of Data
17/04/2013	TRAINING USER	APPROVED	Details Open Of Data

Home | Logout | Notifications | [RTI Requests Report](#) | [المركز الوطني للأمن وإدارة الأزمات](#) | [Home](#)

ACCOUNT	Opening Balance	Debit	Credit	Ending Balance
211101	27,810,000.00	3,817,396.29	50,400.00	36,794,834.19
211102	38,794,834.19	5,634,644.00	164,772.63	36,363,895.58
214500	36,363,895.58	8,874,314.10	6,900.00	45,132,209.60
211101	1,945,213.70	381,384.43	0.00	2,326,618.21
211102	2,326,618.21	292,801.31	0.00	2,618,418.52

6.3 Verifying the data validity: Review of the financial data is performed through clicking the verification button displayed in the following image.

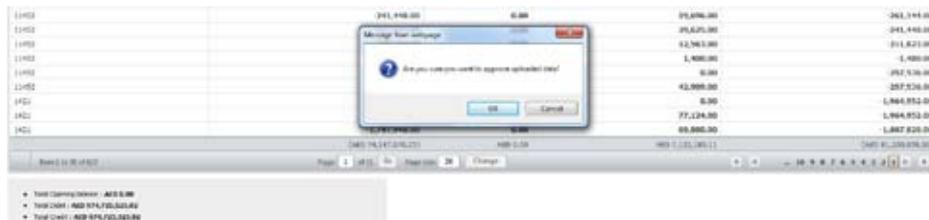
1111	41,000.00	0.00	0.00	-41,000.00
1111	1,203,814.00	0.00	0.00	1,203,814.00
1111	1,203,814.00	0.00	0.00	1,203,814.00
1111	1,203,814.00	0.00	0.00	1,203,814.00
Total: 41,000.00				

Total Opening Balance: 41,000.00
 Total Credit: 0.00
 Total Debit: 0.00
 Balance: 41,000.00

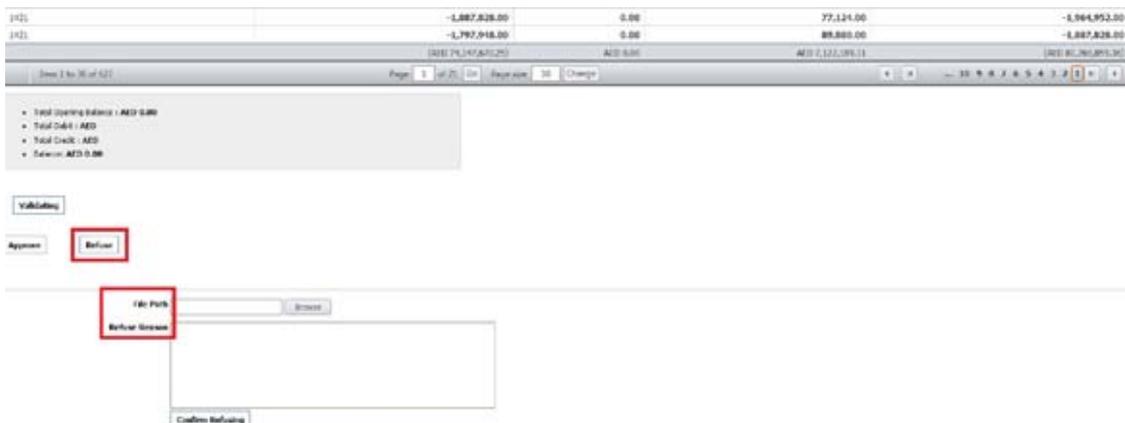
6.4 Through the mechanism of e-data verification, the accounts violating the data approval rule are identified, viewed and reviewed by the team members, knowing that the accounts review takes place in the following manner.

PRUF Code	Opening Balance	Debit	Credit	Ending Balance
345	1,378,429.07	3,642,113.00	3,920,342.00	0.07
345	0.07	0.00	0.00	0.07

6.5 Approval: Data is approved in case of clicking the button "approve", and then an approval confirmation message emerges.



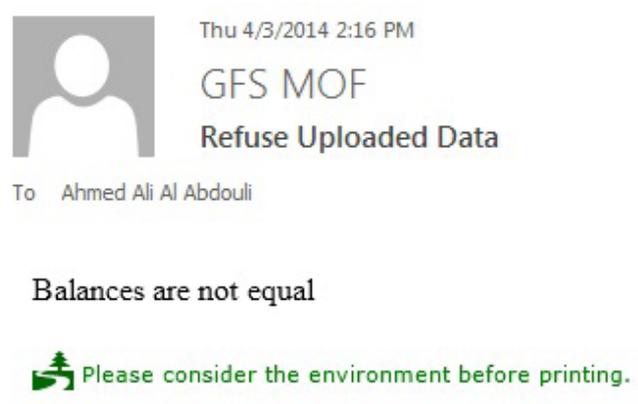
6.6 Rejection: Data is rejected in case of clicking the button "reject", and then an additional box appears below to enter the reason behind rejection with the possibility of attaching an illustrative file for the reason behind rejection.



6.7 When rejecting the financial data, a confirmation message emerges, and then a screen pops up confirming success of the process.



6.8 The system then sends an alert message to the members of the concerned agency about the rejection of data along with the reason for rejection.



7. General data reporting screen:

This screen provides a general and comprehensive report on the status of all government agencies that provided data, along with the status of the data:

- Agency name: Name of the government agency.
- Completed by: The name of the concerned official in the Ministry of Finance who checked the data.
- Data type: Financial data or functional classification data.
- Data status: It represents approval or rejection of this version of the data.
- Date: It refers to the date of data approval or rejection.
- Opening balance: The data total opening balance.
- Debit: Total debit.
- Credit: Total credit.
- Closing balance: The data total closing balance

Agency Name	Data No	Data Type	Action Type	Submission Date	Opening Balance	Debit	Credit	Ending Balance
الهيئة العامة للإحصاء الاقتصادية والبيانات	05	FINANCIAL	APPROVED	26/10/2012				
مركز الدراسات والبحوث والبيانات الاقتصادية	05	FINANCIAL	APPROVED	30/10/2012				
مركز البحوث الاقتصادية	05	FINANCIAL	REFUSED	23/10/2012				
مركز البحوث الاقتصادية والبيانات	05	FINANCIAL	REFUSED	23/10/2012				

8. Sending notifications to the agencies:

Messaging screen for registered government agencies: which is a special screen for sending e-mails to the government agencies, such as reminders of the date for uploading data, as all the agencies are selected by clicking the button (select all) or some of them are selected separately. Then, edit the required message to be sent in the text box, and then click on the "Send" button. In order to activate this function, the required personal data for all the system users should be provided regardless of the data upload manner. Moreover, the system users database should be updated regularly in case any of the system users is substituted.

[Entity Latest Status](#) | **Notifications** | [FP Manager Report](#) | [\[IMF00_AHMED\] تنسيق السياسات](#) | [Sign Out](#)

Entities

<input type="checkbox"/>	اللجنة العليا لأمن الموانئ والمطارات
<input type="checkbox"/>	هيئة الأوراق المالية والسلع
<input type="checkbox"/>	مكتب تنسيق المساعدات الخارجية
<input type="checkbox"/>	هيئة الامارات للهوية
<input type="checkbox"/>	كليات التقنية العليا
<input type="checkbox"/>	جامعة زايد
<input type="checkbox"/>	الهيئة العامة للطيران المدني
<input type="checkbox"/>	صندوق الزكاة
<input type="checkbox"/>	مؤسسة الامارات العامة للبتروك
<input type="checkbox"/>	جامعة الامارات
<input type="checkbox"/>	صندوق الزواج
<input type="checkbox"/>	دائرة مالية أبوظبي
<input type="checkbox"/>	دائرة مالية الشارقة

[Select All](#)

Message Body

Chapter Five

Reports

Reports

First: Financial Reports

Financial reports are used by specialists to review the data and the actual figures. You can reach the report through the (internet explore) and run reports at any time with given username and password. Reports are divided into two main groups:

1. Financial data/ statements:

1. Statement of government operations
2. Statement of sources and uses of cash

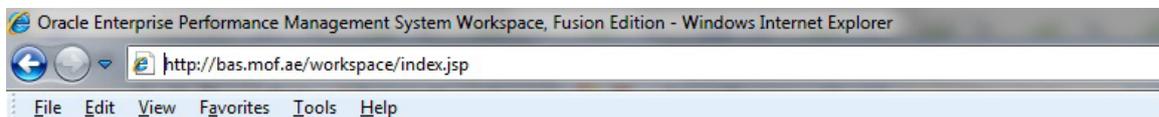
2. Tables:

1. Expense table
2. Revenue table
3. Assets and Liabilities transactions table
4. Expense functional classification table

Report generation procedures:

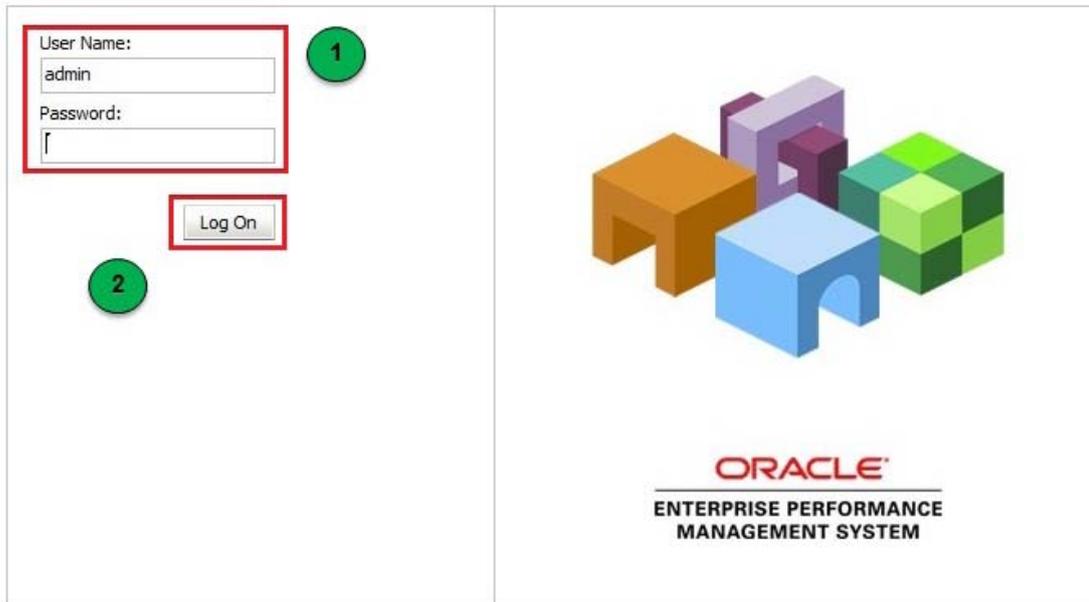
1. Login to the system

- 1.1. Use the following link <http://bas.mof.ae/workspace/index.jsp>



- 1.2. Enter user name and password

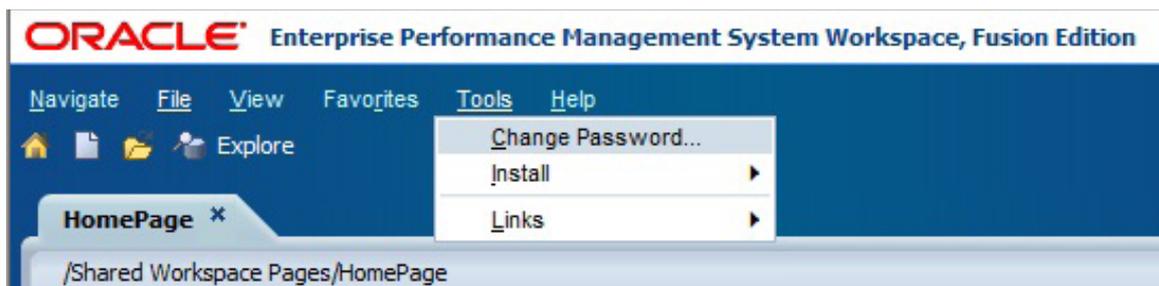
1.3 Click on (Login)



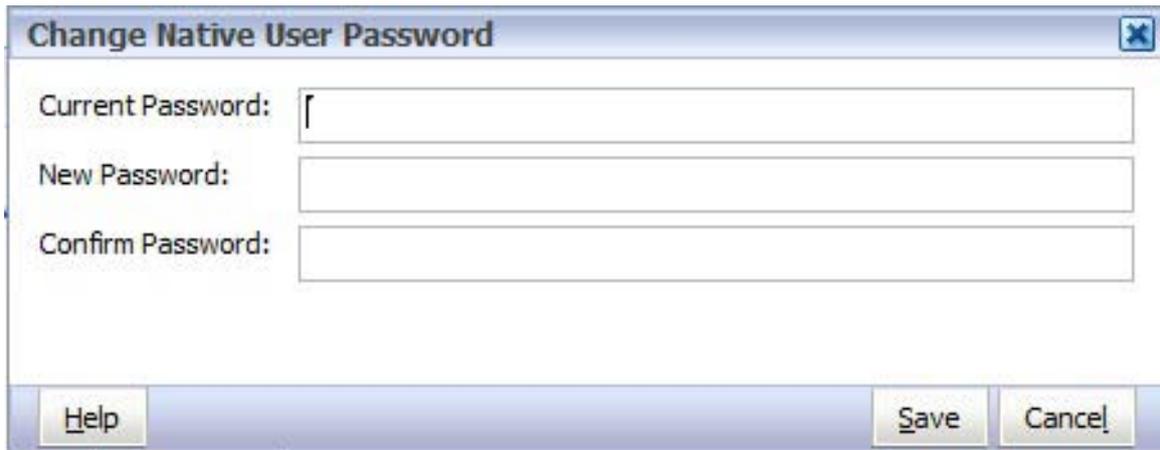
1.4 Changing password (after first login)

1.5 Navigate (Tools) menu

1.6 Choose "Change Password"

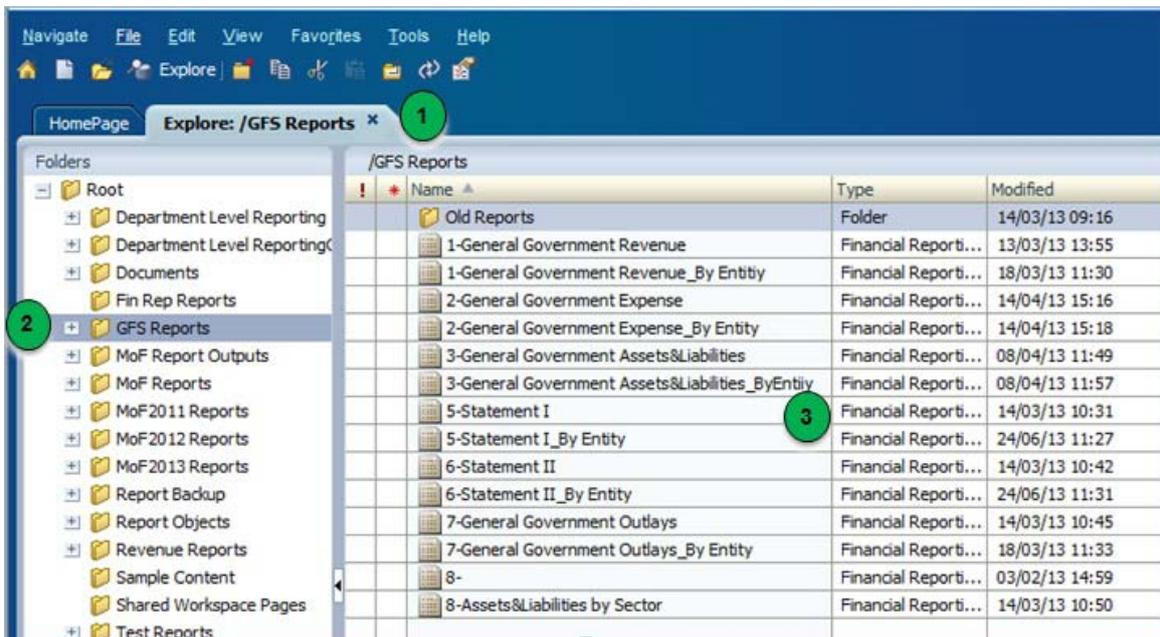


- 1.7 Enter the old password firstly
- 1.8 Enter the new password and confirm it.
- 1.9 Click (Save)



2. Running financial reports

- 2.1 Click on the (Explore) button to navigate reports
- 2.2 Expand the (Root) icon to show the reports
- 2.3 click the GFS Reports in the left navigation pane, consequently the reports appears on the right side.

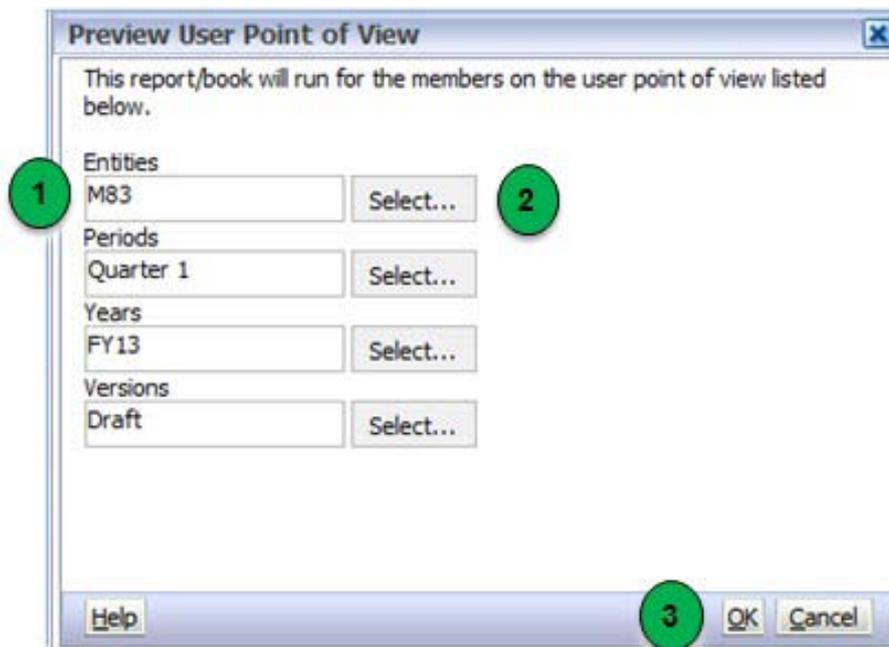


3. Provide financial reports parameters

3.1 Upon selecting the report, report parameters page pops up automatically.

3.2 Enter report parameters such as (entity, financial period and year) by clicking (Select) button.

3.3 Click (Ok) (Note: Parameters may vary depending on each report)

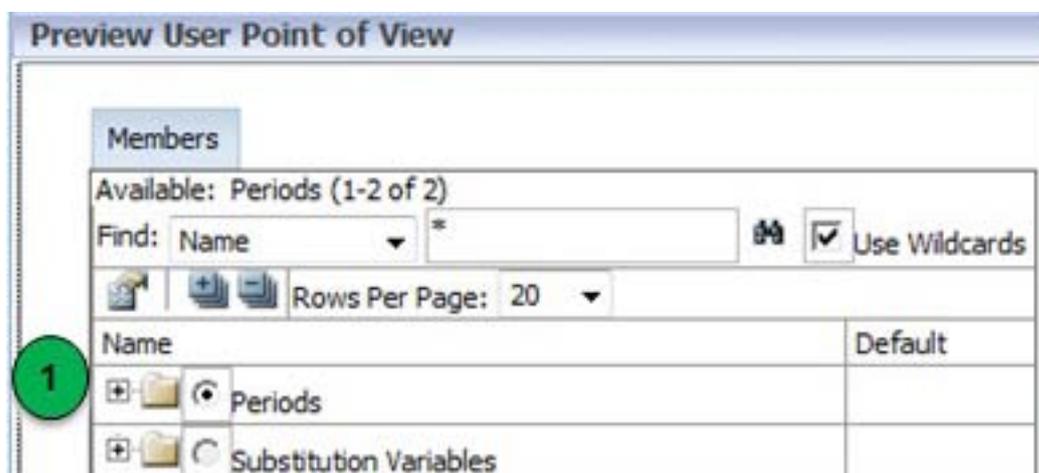


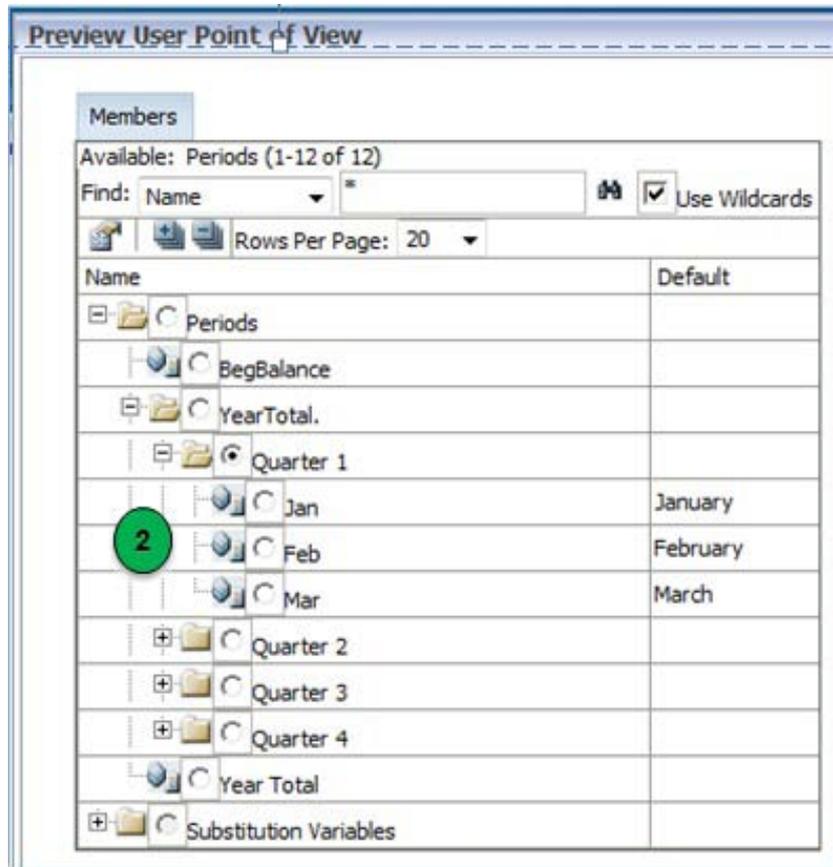
3.4 To select a parameter in the select form, follow the below steps:

3.5 Click "+" to expand parameter menu

3.6 Click to "Select" button to choose period parameter

3.7 Click "Ok" button (repeat the previous steps for all required options)

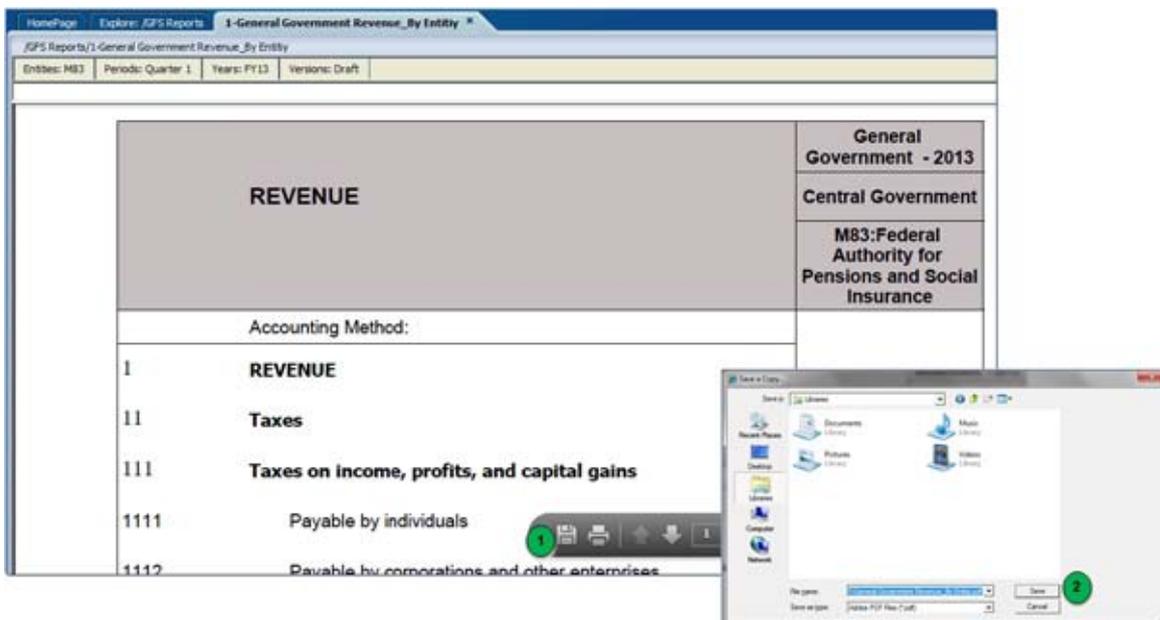




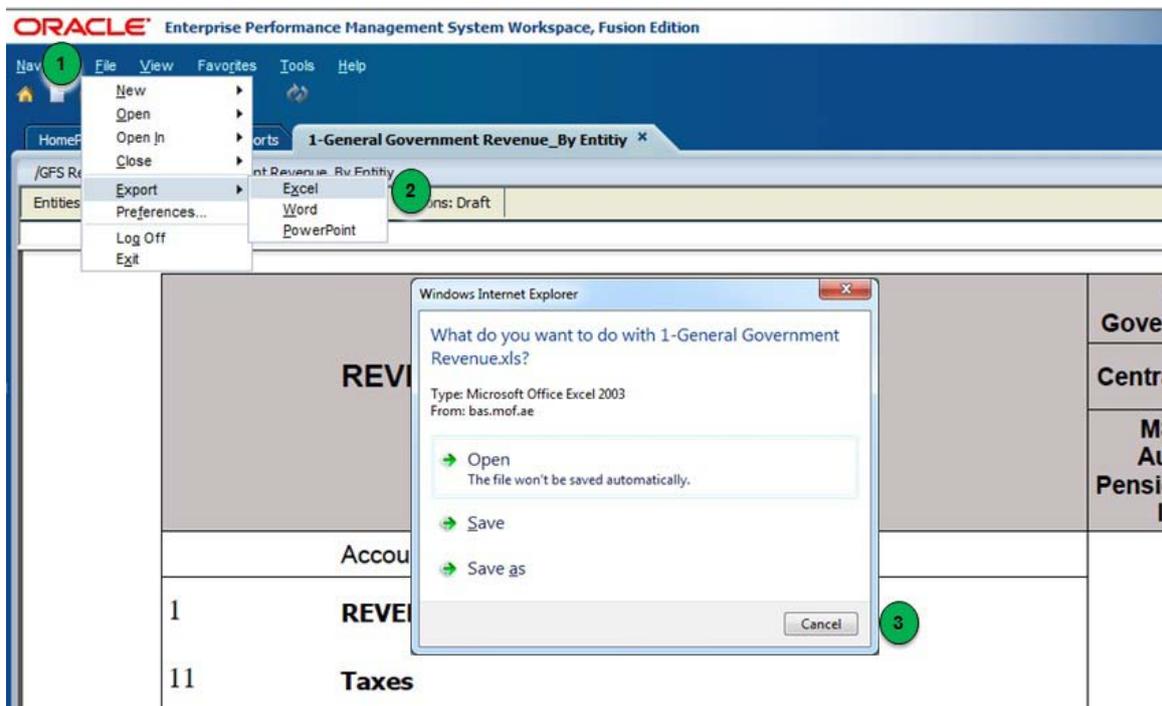
4. To save the report in PDF format:

4.1 After the report opens, click the (Save) button and give a name to save the file.

4.2 Click on (Save) button



- 5. To save the report in Excel format:
- 5.1 After the report opens, navigate to file menu
- 5.2 Select (File-Export-Excel)
- 5.3 Dialog box appears to save the file in required format



- 5.4 After the report is generated in Excel format, you may reconfigure to fit the requirements and save it to your computer.

EXPENSE		General Government - 2011					
		Central Government				Central Government	State Governments
		Budgetary	Extrabudgetary	Social Security Funds	Consolidation		
2	Expense	4,369.3	24.8			4,394.1	
21	Compensation of employees [GFS]	0.1	0.3			0.4	
211	Wages and salaries [GFS]	0.1	0.3			0.4	
2111	Wages and salaries in cash [GFS]	0.1	0.3			0.4	
212	Social contributions [GFS]						
22	Use of goods and services	2,639.5	24.1			2,663.6	
23	Consumption of fixed capital [GFS]	466,225.4	466,225.4	466,225.4	466,225.4	1,864,901.6	466,225.4

Second: Analytic Reports

The application is used to represent multi-levels data in a single graph. It can connect to a multi-layers database simultaneously.

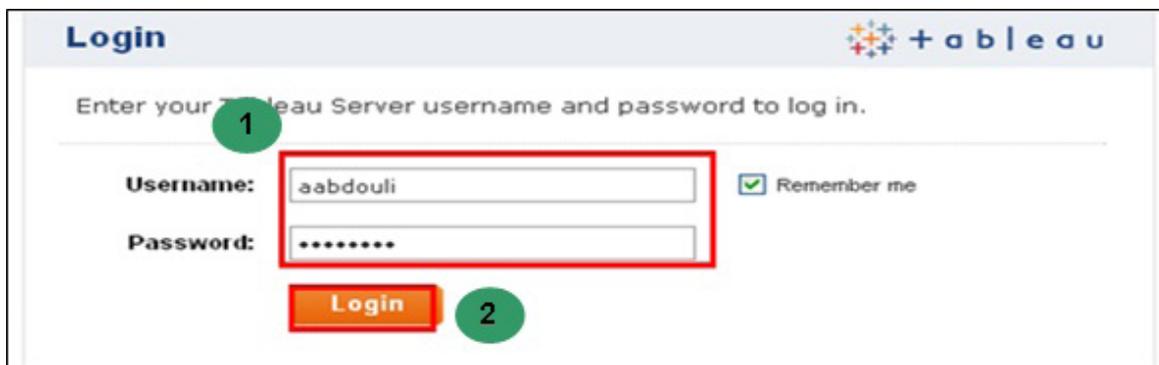
1. Logging in to the application

1.1 Use the following link: <https://analytics.mof.gov.ae>



1.2 Enter user name and password

1.3 Click on (Login)



1.4 Reports are placed in the main screen so that you can run any report by clicking on the relevant report

Workbook: GFSReports in Project: **GFS Reports** 1 / 1 Prev Next

List Actions: < Delete Permissions Tag Scheduled Tasks Download Workbook

<input type="checkbox"/>	Name	Sheet #↑	Publisher	Modified
<input type="checkbox"/>	General Government Revenue	1	Administrator	Aug 9, 2012 1...
<input type="checkbox"/>	General Government Expense	2	Administrator	Aug 9, 2012 1...
<input type="checkbox"/>	General Government Assets&Liabilities	3	Administrator	Aug 9, 2012 1...
<input type="checkbox"/>	General Government Outlays	4	Administrator	Aug 9, 2012 1...
<input type="checkbox"/>	Statement I	5	Administrator	Aug 9, 2012 1...
<input type="checkbox"/>	Statement II	6	Administrator	Aug 9, 2012 1...

Items per page: 25 Pages: 1 / 1 Prev Next

1.5 Within the report, you can manage the inputs through report main screen, save the report in Excel or PDF format and refresh data.

Go: Back | Workbook 1 ↶ ↷ ↻

Share Remember my changes

Gen2.Years
 < FY11 >

Show History

Level

		Central Government				State Governments
		Budgetary	Extrabudgetary	Social Security Fan...	Consolidation	Central Government
1	Revenue	29,721.6	12,888.0	2,928.3	0.0	45,537.9
11	Taxes	3,034.0	0.0	0.0	0.0	3,034.0
111	Taxes on inc.	0.0	0.0	0.0	0.0	0.0
1111	Payable by i.	0.0	0.0	0.0	0.0	0.0
1112	Payable by c.	0.0	0.0	0.0	0.0	0.0
1113	Unallocable	0.0	0.0	0.0	0.0	0.0
112	Taxes on pa.	0.0	0.0	0.0	0.0	0.0
113	Taxes on pr.	0.0	0.0	0.0	0.0	0.0
1131	Recurrent ta.	0.0	0.0	0.0	0.0	0.0
1132	Recurrent ta.	0.0	0.0	0.0	0.0	0.0
1133	Estate, inher.	0.0	0.0	0.0	0.0	0.0
1134	Taxes on fin.	0.0	0.0	0.0	0.0	0.0

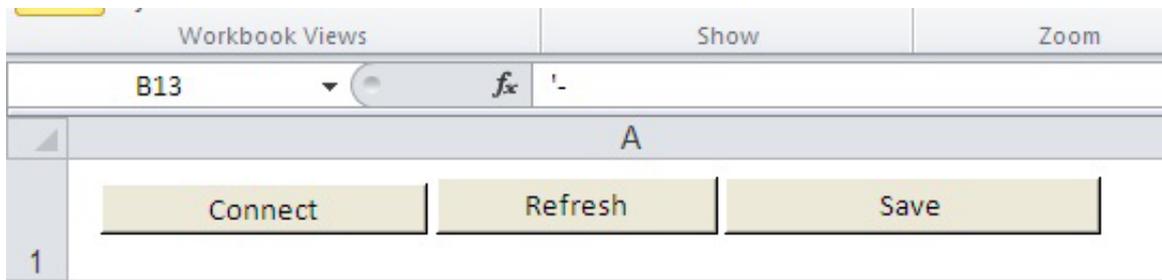
Third: Adjusting report data

GFS reports are stored in a database called (Essbase). Ministry of Finance is the sole entity vesting the right of modifying data via an excel sheet with a user name and password credentials. To initiate adjusting data, open the file

«GFS Adjustments.xlsm»



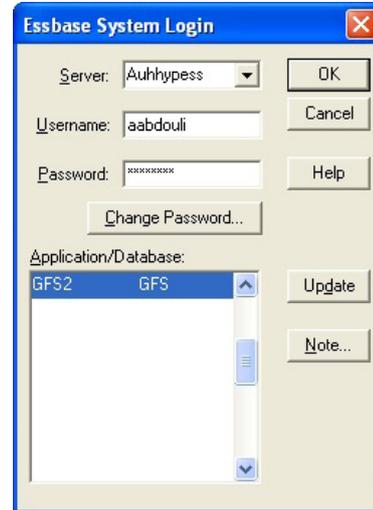
Upon opening the file, you will have the following options:



- Save: By clicking this button, data is saved and recalculated
- Refresh: By clicking this button, data is refreshed to reflect the new parameters.
- Connect: By clicking this button, a connection is made to the (Essbase) database.

To connect to the database, click (Connect)

1. In the "Server" field Auhhypess
2. Enter user name and password
3. Select the GFS/GFS database and click (OK)



Prior any updates, verify that the parameters (period and relevant entity) are correct. To select parameter, do as follows:

1. Open the "year" list to select a year
2. Select the period (relevant year)
3. Select the relevant entity
4. After completion, click (Refresh) to retrieve data

	A	B	C	D	E
	Connect Refresh Save				
		FY08	Quarter 1	M12	Draft
		FY08			
		FY09			
		FY10	Debit	Credit	Closing B
		FY11			
3	1111: Payable by individuals				155
9	1112: Payable by corporations and other enterprises				
0	1113: Unallocable				
1	111: Taxes on income, profits, and capital gains				155

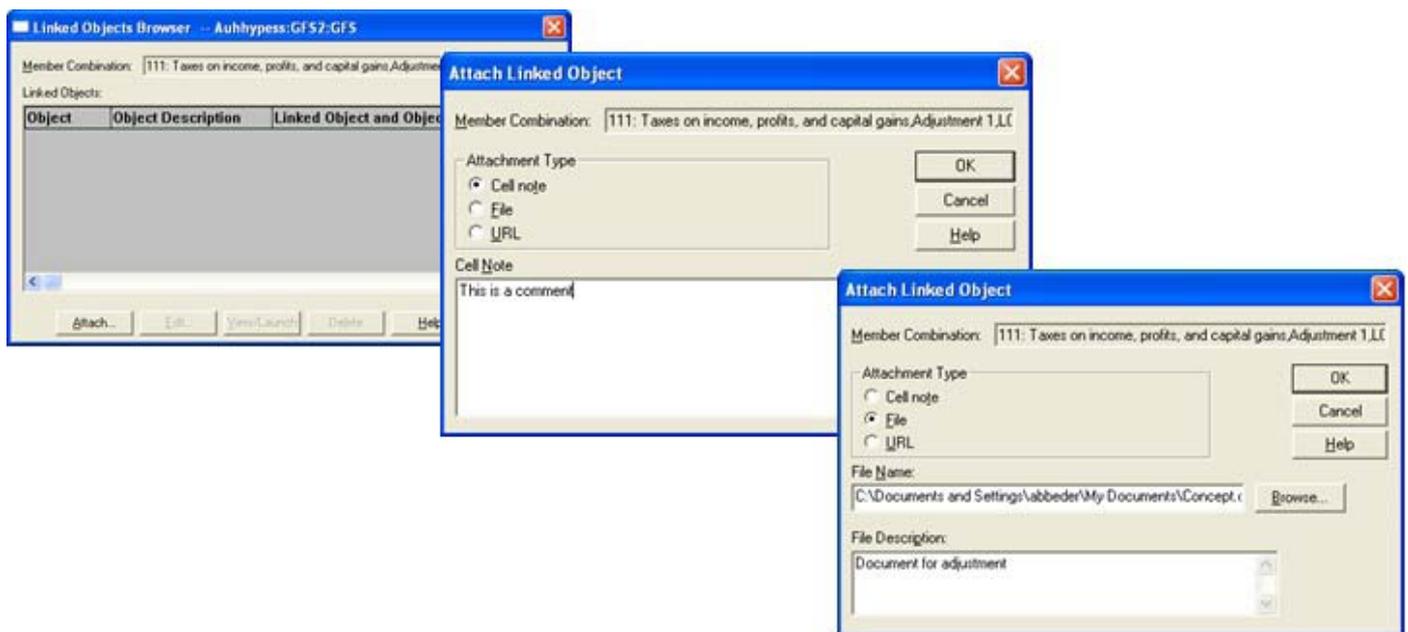
	A	E	F	G	H	I
	Connect Refresh Save					
		Draft				
		Closing Balance	Adjustment 1	Adjustment 2	Adjustment 3	Flows
1	1111: Payable by individuals	155000000	1000000			155000000
1	1112: Payable by corporations and other enterprises					
0	1113: Unallocable					
1	111: Taxes on income, profits, and capital gains	155000000	1000000			155000000
2	112: Taxes on payroll and workforce					
1	1131: Recurrent taxes on immovable property					

You can adjust and re-enter the inputs at any time

1. Adjusting relevant fields by typing directly or copying from one account to another
2. Click (Save) button before exiting the file as data is saved directly in the database
3. its not necessary to click (Save) before exit the file because the data will automatically be saved on the database.

It's preferred to note remarks or attach a file upon performing any adjustments as a reference at any time:

1. Double click the adjusted field, the "Linked Objects Browser" dialogue box pops up
2. By clicking (attach) button, three notes appears based on the note type of the file to be attached
3. To place a note, select "Cell Note" radio button to start entering the note in the dialogue box and then click (Ok) button



4. To attach a file, click on (File) then (browse) and navigate to file path then (OK) button.
5. You can attach more than one file in the same field containing the attachments, chose the attachments and click (View/Launch) button.

	-	-
	-	-
155000000	1000000	-
	-	-

Chapter Six

General Provisions

General Provisions

Updating Chart of Accounts (COA):

Any updates to the applied financial system and COA MUST be notified to MOF as well as financial data coverage domain pertaining to the relevant entity.

User Substitution:

MOF should be notified in case any of the team members are substituted (the competent) in the Emirates Governments Departments of Finance or any user of the system in the autonomous federal agencies, within a period not exceeding one week and nominating another person to substitute him along with providing the Ministry with substitute's personal information according the approved form.

Data Submission Deadlines:

Data	Final dead line for data submission
First Quarter	15-04-20XX
Second Quarter	15-07-20XX
Third quarter	15-10-20XX
Fourth Quarter	15-01-20XX
Annual	15-04-20XX

Changing Password

1. Password must be changed when using the system for the first time.
2. It's advisable to change the password every 3 months at least.
3. Relevant employee is responsible for maintaining the password and its strictly prohibited to disclose it or share with any person.
4. Relevant employee shall be entirely responsible for any data uploaded to the system using his user name and password.
5. Responsibilities attributed to the password shall be suspended promptly upon notifying the ministry of relevant employee's substitution or resignation.

Requesting New Analytic Report:

If the relevant entity requires building a new analytical report , contact the Fiscal Policy Department to provide it.

Information Security:

The Ministry of Finance underpinned information security by implementing information security project. It aims at building up a comprehensive wall to protect information, identifying and assessing risks and ensure work continuation on crises. UAE GFS reports portal is covered by MOF information security umbrella and applying entire confidentiality and security procedures to the system.

System Security:

- **User name:** System users shall use their user names and passwords to login to the system and change their passwords upon first use. Data upload process shall terminate automatically on finalizing the upload process. As well, page idle time is set to five minutes after which it will be closed.
- **Data encryption:** Data movement amongst relevant entities and MOF is not performed in its real form but undergoes encryption to ensure its confidentiality using a specific protocol for data security
- **Servers security:** The best applications have been applied to ensure information security and protection against any hacks through the internet or spreading out viruses on system servers.
- **Network security:** Best practices have been applied to the network associated to the GFS system to protect data against any hacks and to accomplish the most possible level of data security and confidentiality.

Validity:

All the requirements for service provision according to GFS system have been applied so as to ensure providing the service to all relevant entities smoothly and without interruption even on crisis and emergency cases according to ISO (20000,27000) policies and standards.

Chapter Seven

Appendixes

Appendixes

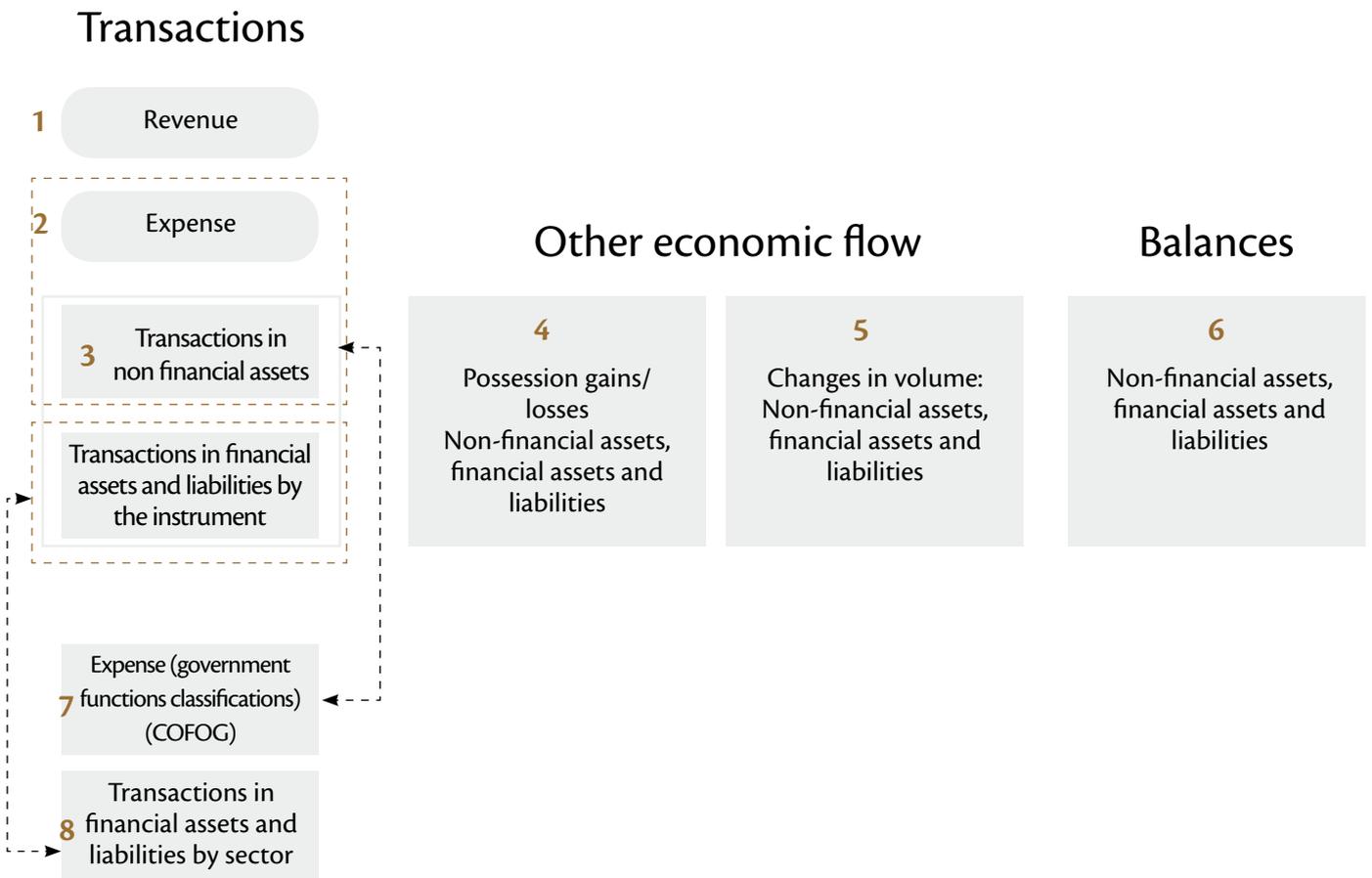
1. GFS classifications issued by IMF.

- Classification codes are used in GFS to identify transactions types, other economic flows and assets and liabilities balances. This Appendix illustrates in a one place all codes provided in chapters five through ten of GFS manual while figure 1-1 illustrates the overall codes organization.
- The codes starting with the number 1 refer to revenues, while those starting with the number 2 indicate expenses, and those starting with the number 3 point to transactions on non-financial assets, financial assets and liabilities. As for financial assets and liabilities, the number 3 means that they are classified according to the financial instrument and not according to the sector that is codified by the number 8.
- The first digit of the other economic flow is always "4" and "5". Codes beginning with "5" refer to other changes in assets and liabilities and digit "6" is always the first digit of classification code pertaining to some sort of assets and liabilities.

2. Data uploading tables forms:

- Emirates data uploading form.
- Emirates functional data uploading form.
- Autonomous Agencies data uploading form.

(Figure 1-1)



GFS Code	Table 1: The Revenues	جدول 1: الإيرادات
1	The Revenues	الإيرادات
11	Taxes	الضرائب
111	Taxes on income, profits, and capital gains	الضرائب على الدخل والأرباح والمكاسب الرأسمالية
1111	Payable by individuals	مستحقة الدفع من الأفراد
1112	Payable by corporations and other enterprises	مستحقة الدفع من الشركات ومشروعات أخرى
1113	Unallocable	غير مخصصة
112	Taxes on payroll and workforce	الضرائب على مجموعة الرواتب والأجور والقوة العاملة
113	Taxes on property	الضرائب على الملكية
1131	Recurrent taxes on immovable property	الضرائب المتكررة على الممتلكات غير المنقولة
1132	Recurrent taxes on net wealth	الضرائب المتكررة على صافي الثروة
1133	Estate, inheritance, and gift taxes	ضرائب التركات والأيلولة والهبات
1134	Taxes on financial and capital transactions	الضرائب على المعاملات المالية والرأسمالية
1135	Other nonrecurrent taxes on property	الضرائب غير المتكررة الأخرى على الملكية
1136	Other recurrent taxes on property	الضرائب المتكررة الأخرى على الملكية
114	Taxes on goods and services	الضرائب على السلع والخدمات
1141	General taxes on goods and services	الضرائب العامة على السلع والخدمات
11411	Value-added taxes	ضرائب القيمة المضافة
11412	Sales taxes	ضرائب المبيعات
11413	Turnover & other general taxes on G & S	ضرائب رقم المبيعات وضرائب عامة أخرى على السلع والخدمات
1142	Excises	المكوس الإنتقائية
1143	Profits of fiscal monopolies	أرباح احتكارات المالية العامة
1144	Taxes on specific services	الضرائب على خدمات معينة
1145	Taxes on use of goods, permission to use goods or perform activities	الضرائب على استخدام سلع وعلى السماح باستخدام سلع أو مزاولة أنشطة
11451	Motor vehicles taxes	ضرائب المركبات
11452	Other	الضرائب الأخرى
1146	Other taxes on goods and services	الضرائب الأخرى على السلع والخدمات
115	Taxes on international trade and transactions	الضرائب على التجارة والمعاملات الدولية
1151	Customs and other import duties	الرسوم الجمركية ورسوم الاستيراد الأخرى

1152	Taxes on exports	الضرائب على الصادرات
1153	Profits of export or import monopolies	أرباح احتكارات التصدير أو الاستيراد
1154	Exchange profits	أرباح الصرف
1155	Exchange taxes	الضرائب على عمليات الصرف
1156	Other taxes on international trade and transactions	الضرائب الأخرى على التجارة والمعاملات الدولية
116	Other taxes	ضرائب أخرى
1161	Payable solely by business	مستحقة الدفع من شركات الأعمال فقط
1162	Payable by other than business or unidentifiable	مستحقة الدفع من جهات أخرى عدا شركات الأعمال أو غير مصنفة في مكان آخر
12	Social contributions	المساهمات الاجتماعية
121	Social security contributions	مساهمات الضمان الاجتماعي
1211	Employee contributions	مساهمات العاملين
1212	Employer contributions	مساهمات أرباب العمل
1213	Self-employed or nonemployed contributions	مساهمات العاملين لحساب أنفسهم أو العاطلين عن العمل
1214	Unallocable contributions	مساهمات غير مخصصة
122	Other social contributions	مساهمات اجتماعية أخرى
1221	Employee contributions	مساهمات العاملين
1222	Employer contributions	مساهمات أرباب العمل
1223	Imputed contributions	مساهمات محتسبة
13	Grants	المنح
131	From foreign governments	من حكومات أجنبية
1311	Current	جارية
1312	Capital	رأسمالية
132	From international organizations	من منظمات دولية
1321	Current	جارية
1322	Capital	رأسمالية
133	From other general government units	من وحدات الحكومة العامة الأخرى
1331	Current	جارية
1332	Capital	رأسمالية
14	Other revenue	إيرادات أخرى
141	Property income	دخل ملكية
1411	Interest	فائدة

1412	Dividends	أرباح موزعة
1413	Withdrawals from income of quasi-corporations	المسحوبات من دخل أشباه الشركات
1414	Property income attributed to insurance policyholders	دخل الملكية الذي يعزى إلى حملة وثائق التأمين
1415	Rent	الربيع
142	Sales of goods and services	مبيعات السلع والخدمات
1421	Sales of market establishments	مبيعات من جانب منشآت سوقية
1422	Administrative fees	رسوم إدارية
1423	Incidental sales by nonmarket establishments	مبيعات عرضية من جانب منشآت غير سوقية
1424	Imputed sales of goods and services	مبيعات محتسبة لسلع وخدمات
143	Fines, penalties, and forfeits	الغرامات والجزاءات والمصادرات
144	Voluntary transfers other than grants	التحويلات الطوعية عدا المنح
1441	Current	جارية
1442	Capital	رأسمالية
145	Miscellaneous and unidentified revenue	إيرادات متنوعة وغير مصنفة في مكان آخر

GFS Code	TABLE 2: EXPENSE	جدول 2: المصروفات
2	EXPENSE	المصروفات
21	Compensation of employees	تعويضات العاملين
211	Wages and salaries	أجور ورواتب
2111	Wages and salaries in cash	أجور ورواتب نقدية
2112	Wages and salaries in kind	أجور ورواتب عينية
212	Social contributions	مساهمات اجتماعية
2121	Actual social contributions	مساهمات اجتماعية فعلية
2122	Imputed social contributions	مساهمات اجتماعية محتسبة
22	Use of goods and services	استخدام السلع والخدمات
23	Consumption of fixed capital	استهلاك رأس المال الثابت
24	Interest	الفائدة
241	To nonresidents	لغير المقيمين
242	To residents other than general government	للمقيمين عدا الحكومة العامة
243	To other general government units	لوحدات أخرى للحكومة العامة
25	Subsidies	الإعانات

251	To public corporations	لشركات عامة
2511	To nonfinancial public corporations	لشركات عامة غير مالية
2512	To financial public corporations	لشركات عامة مالية
252	To private enterprises	لمشروعات خاصة
2521	To nonfinancial private enterprises	لمشروعات غير مالية خاصة
2522	To financial private enterprises	لمشروعات خاصة
26	Grants	المنح
261	To foreign governments	لحكومات أجنبية
2611	Current	جارية
2612	Capital	رأسمالية
262	To international organizations	لمنظمات دولية
2621	Current	جارية
2622	Capital	رأسمالية
263	To other general government units	لوحدات أخرى تابعة للحكومة العامة
2631	Current	جارية
2632	Capital	رأسمالية
27	Social benefits	المنافع الاجتماعية
271	Social security benefits	منافع الضمان الاجتماعي
2711	Social security benefits in cash	منافع الضمان الاجتماعي النقدية
2712	Social security benefits in kind	منافع الضمان الاجتماعي العينية
272	Social assistance benefits	منافع المساعدة الاجتماعية
2721	Social assistance benefits in cash	منافع المساعدة الاجتماعية النقدية
2722	Social assistance benefits in kind	منافع المساعدة الاجتماعية العينية
273	Employer social benefits	المنافع الاجتماعية الممولة من أرباب العمل
2731	Employer social benefits in cash	المنافع الاجتماعية النقدية الممولة من أرباب العمل
2732	Employer social benefits in kind	المنافع الاجتماعية العينية الممولة من أرباب العمل
28	Other expense	مصروفات أخرى
281	Property expense other than interest	مصروفات ممتلكات عدا الفائدة
2811	Dividends (public corporations only)	أرباح موزعة (شركات عامة فقط)
2812	Withdrawals from income of quasi-corporations (public corporations only)	مسحوبات من دخل أشباه الشركات (شركات عامة فقط)
2813	Property expense attributed to insurance policyholders	مصروفات على الممتلكات تعزى إلى حملة وثائق التأمين

2814	Rent	ربح
282	Miscellaneous other expense	مصروفات أخرى متنوعة
2821	Current	جارية
2822	Capital	رأسمالية

GFS Code	TABLE 3: Classifications of Flows and Stocks in Assets and Liabilities	جدول 3: تصنيف التدفقات والأرصدة في الأصول والخصوم
3	Net worth and its changes	القيمة الصافية وتغيراتها
31	Nonfinancial assets	الأصول غير المالية
311	Fixed assets	أصول ثابتة
3111	Buildings and structures	مباني وإنشاءات
31111	Dwellings	مساكن
31112	Nonresidential buildings	مبان غير سكنية
31113	Other structures	إنشاءات أخرى
3112	Machinery and equipment	آلات ومعدات
31121	Transport equipment	معدات نقل
31122	Other machinery and equipment	آلات ومعدات أخرى
3113	Other fixed assets	أصول ثابتة أخرى
31131	Cultivated assets	أصول فلاحية
31132	Intangible fixed assets	أصول ثابتة غير منظورة
312	Inventories	مخزونات
3121	Strategic stocks	مخزونات استراتيجية
3122	Other inventories	مخزونات أخرى
31221	Materials and supplies	مواد وإمدادات
31222	Work in progress	أعمال قيد الانجاز
31223	Finished goods	سلع تامة الصنع
31224	Goods for resale	سلع مشتراة بغرض إعادة البيع
313	Valuables	نفائس
314	Nonproduced assets	أصول غير منتجة
3141	Land	أرض
3142	Subsoil assets	أصول جوفية
3143	Other naturally occurring assets	أصول أخرى تتوافر طبيعيا

3144	Intangible nonproduced assets	أصول غير منتجة غير منظورة
32	Financial assets	الأصول المالية
321	Domestic	محلية
3212	Currency and deposits	عملة وودائع
3213	Securities other than shares	أوراق مالية عدا الأسهم
3214	Loans	قروض
3215	Shares and other equity	أسهم وحصص رأسمال أخرى
3216	Insurance technical reserves	احتياطيات تأمين فنية
3217	Financial derivatives	مشتقات مالية
3218	Other accounts receivable	حسابات أخرى دائنة
322	Foreign	أجنبية
3222	Currency and deposits	عملة وودائع
3223	Securities other than shares	أوراق مالية عدا الأسهم
3224	Loans	قروض
3225	Shares and other equity	أسهم وحصص رأسمال أخرى
3226	Insurance technical reserves	احتياطيات تأمين فنية
3227	Financial derivatives	مشتقات مالية
3228	Other accounts receivable	حسابات أخرى دائنة
323	Monetary gold and SDRs	ذهب نقدي وحقوق سحب خاصة
33	Liabilities	الخصوم
331	Domestic	محلية
3312	Currency and deposits	عملة وودائع
3313	Securities other than shares	أوراق مالية عدا الأسهم
3314	Loans	قروض
3315	Shares and other equity (public corporations only)	أسهم وحصص رأسمال أخرى (شركات عامة فقط)
3316	Insurance technical reserves	احتياطيات تأمين فنية
3317	Financial derivatives	مشتقات مالية
3318	Other accounts payable	حسابات أخرى مدينة
332	Foreign	أجنبية
3322	Currency and deposits	عملة وودائع
3323	Securities other than shares	أوراق مالية عدا الأسهم
3324	Loans	قروض

3325	Shares and other equity (public corporations only)	أسهم وحصص رأسمال أخرى (شركات عامة فقط)
3326	Insurance technical reserves	احتياطيات تأمين فنية
3327	Financial derivatives	مشتقات مالية
3328	Other accounts payable	حسابات أخرى مدينة
GFS Code	TABLE 7: OUTLAYS BY FUNCTIONS OF GOVERNMENT	جدول ٧: تصنيف النفقات حسب وظائف الحكومة
7	TOTAL OUTLAYS	مجموع النفقات
701	General public services	الخدمات العمومية العامة
7011	Executive and legislative organs, financial and fiscal affairs, external affairs	الاجهزة التنفيذية والتشريعية، والشؤون المالية وشؤون المالية العامة، والشؤون الخارجية
70111	Executive and legislative organs	الاجهزة التنفيذية والتشريعية
70112	Financial and fiscal affairs	الشؤون المالية وشؤون المالية العامة
70113	External affairs	الشؤون الخارجية
7012	Foreign economic aid	المعونة الاقتصادية الاجنبية
70121	Economic aid to developing countries and countries in transition	المعونة الاقتصادية للبلدان النامية وبلدان التحول الاقتصادي
70122	Economic aid routed through international agencies	المعونة الاقتصادية الموجهة من خلال هيئات دولية
7013	General services	خدمات عامة
70131	General personnel services	خدمات موظفين عامة
70132	Overall planning and statistical services	خدمات تخطيط وخدمات إحصائية شاملة
70133	Other general services	خدمات عامة أخرى
7014	Basic research	بحوث أساسية
7015	R&D general public services	البحوث والتطوير في مجال الخدمات العمومية العامة
7016	General public services n.e.c.	خدمات عمومية عامة غير مصنفة في مكان آخر
7017	Public debt transactions	معاملات الدين العام
7018	Transfers of general character betw. levels of govt.	تحويلات ذات طبيعة عامة بين مختلف مستويات الحكومة
702	Defense	الدفاع
7021	Military defense	الدفاع العسكري
7022	Civil defense	الدفاع المدني
7023	Foreign military aid	المعونة العسكرية الأجنبية
7024	R&D Public order and safety	البحوث والتطوير في مجال الدفاع
7025	Defense n.e.c.	شؤون دفاع غير مصنفة في مكان آخر

703	Public order and safety	النظام العام وشؤون السلامة العامة
7031	Police services	خدمات الشرطة
7032	Fire protection services	خدمات الحماية ضد الحريق
7033	Law courts	المحاكم
7034	Prisons	السجون
7035	R&D public order and safety	البحوث والتطوير في مجال النظام العام وشؤون السلامة العامة
7036	Public order and safety n.e.c.	النظام العام وشؤون السلامة العامة غير المصنفة في مكان آخر
704	Economic affairs	الشؤون الاقتصادية
7041	General economic, commercial, and labor affairs	الشؤون الاقتصادية والتجارية وشؤون العمالة العامة
70411	General economic and commercial affairs	الشؤون الاقتصادية والتجارية العامة
70412	General labor affairs	شؤون العمالة العامة
7042	Agriculture, forestry, fishing, and hunting	الزراعة والحراجة والصيد البحري والبري
70421	Agriculture	الزراعة
70422	Forestry	الحراجة
70423	Fishing and hunting	الصيد البحري والبري
7043	Fuel and energy	الوقود والطاقة
70431	Coal and other solid mineral fuels	الفحم وأنواع الوقود المعدني الصلب الأخرى
70432	Petroleum and natural gas	البتروول والغاز الطبيعي
70433	Nuclear fuels	الوقود النووي
70434	Other fuels	أنواع وقود أخرى
70435	Electricity	الكهرباء
70436	Nonelectric energy	الطاقة غير الكهربائية
7044	Mining, manufacturing, and construction	التعدين والصناعة التحويلية والتشييد
70441	Mining of mineral resources other than mineral fuels	تعدين الموارد المعدنية عدا الوقود المعدني
70442	Manufacturing	الصناعة التحويلية
70443	Construction	التشييد
7045	Transport	النقل
70451	Road transport	النقل البري
70452	Water transport	النقل المائي
70453	Railway transport	النقل بالسكك الحديدية

70454	Air transport	النقل الجوي
70455	Pipeline and other transport	النقل بخطوط الانابيب وانواع النقل الاخرى
7046	Communication	الاتصالات
7047	Other industries	صناعات أخرى
70471	Distributive trades, storage, and warehousing	تجارة التوزيع، والتخزين، والحفظ في المستودعات
70472	Hotels and restaurants	الفنادق والمطاعم
70473	Tourism	السياحة
70474	Multipurpose development projects	مشاريع التنمية متعددة الأغراض
7048	R&D economic affairs	البحوث والتطوير في مجال الشؤون الاقتصادية
70481	R&D general economic, commercial, and labor affairs	البحوث والتطوير في مجال الشؤون الاقتصادية والتجارية وشؤون العمالة العامة
70482	R&D agriculture, forestry, fishing, and hunting	البحوث والتطوير في مجال الزراعة والحراجه والصيد البحري والبري
70483	R&D fuel and energy	البحوث والتطوير في مجال الوقود والطاقة
70484	R&D mining, manufacturing, and construction	البحوث والتطوير في مجال التعدين والصناعة التحويلية والتشييد
70485	R&D transport	البحوث والتطوير في مجال النقل
70486	R&D communication	البحوث والتطوير في مجال الاتصالات
70487	R&D other industries	البحوث والتطوير في مجال صناعات أخرى
7049	Economic affairs n.e.c.	شؤون اقتصادية غير مصنفة في مظان آخر
705	Environmental protection	حماية البيئة
7051	Waste management	تصريف النفايات
7052	Waste water management	تصريف مياه الصرف الصحي
7053	Pollution abatement	تخفيف التلوث
7054	Protection of biodiversity and landscape	حماية التنوع الحيوي والمناظر الطبيعية
7055	R&D environmental protection	البحوث والتطوير في مجال حماية البيئة
7056	Environmental protection n.e.c.	حماية البيئة غير المصنفة في مكان آخر
706	Housing and community amenities	الإسكان ومرافق المجتمع
7061	Housing development	تنمية الإسكان
7062	Community development	تنمية المجتمع
7063	Water supply	إمدادات المياه

7064	Street lighting	إنارة الشوارع
7065	R&D housing and community amenities	البحوث والتطوير في مجال الإسكان ومرافق المجتمع
7066	Housing and community amenities n.e.c.	الإسكان ومرافق المجتمع غير المصنفين في مكان آخر
707	Health	الصحة
7071	Medical products, appliances, and equipment	المنتجات والأجهزة والمعدات الطبية
70711	Pharmaceutical products	المنتجات الصيدلانية
70712	Other medical products	منتجات طبية أخرى
70713	Therapeutic appliances and equipment	أجهزة ومعدات علاجية
7072	Outpatient services	خدمات العيادات الخارجية
70721	General medical services	خدمات طبية عامة
70722	Specialized medical services	خدمات طبية متخصصة
70723	Dental services	خدمات طب الأسنان
70724	Paramedical services	خدمات المعاونين الطبيين
7073	Hospital services	خدمات المستشفيات
70731	General hospital services	خدمات المستشفيات العامة
70732	Specialized hospital service	خدمات المستشفيات المتخصصة
70733	Medical and maternity center services	خدمات المراكز الطبية ومراكز الامومة
70734	Nursing and convalescent home services	خدمات دور التمريض والنقاهة
7074	Public health services	خدمات صحية عامة
7075	R&D health	البحوث والتطوير في مجال الصحة
7076	Health n.e.c.	شؤون صحية غير مصنفة في مكان آخر
708	Recreation, culture and religion	الترفيه والثقافة والدين
7081	Recreational and sporting services	الخدمات الترفيهية والرياضية
7082	Cultural services	الخدمات الثقافية
7083	Broadcasting and publishing services	خدمات إذاعة ونشر
7084	Religious and other community services	خدمات دينية وخدمات مجتمعية أخرى
7085	R&D recreation, cultural, and religion	البحوث والتطوير في مجال الترفيه والثقافة والدين
7086	Recreation, culture and religion n.e.c.	شؤون الترفيه والثقافة والدين غير المصنفة في مكان آخر
709	Education	التعليم
7091	Pre-primary and primary education	التعليم ما قبل الابتدائي والتعليم الابتدائي
70911	Pre-primary education	التعليم ما قبل الابتدائي
70912	Primary education	التعليم الابتدائي

7092	Secondary education	التعليم الثانوي
70921	Lower-secondary education	المستوى الادنى للتعليم الثانوي
70922	Upper-secondary education	المستوى الاعلى للتعليم الثانوي
7093	Postsecondary nontertiary education	التعليم ما بعد الثانوي عدا التعليم العالي
7094	Tertiary education	التعليم العالي
70941	First stage of tertiary education	المرحلة الاولى من التعليم العالي
70942	Second stage of tertiary education	المرحلة الثانية من التعليم العالي
7095	Education not definable by level	التعليم غير المحدد بمستوى
7096	Subsidiary services to education	خدمات مساعدة للتعليم
7097	R&D education	البحوث والتطوير في مجال التعليم
7098	Education n.e.c.	شؤون التعليم غير المصنفة في مكان آخر
710	Social protection	الحماية الاجتماعية
7101	Sickness and disability	المرض والعجز
71011	Sickness	المرض
71012	Disability	العجز
7102	Old age	الشيخوخة
7103	Survivors	الورثة
7104	Family and children	الاسرة والاطفال
7105	Unemployment	البطالة
7106	Housing	الاسكان
7107	Social exclusion n.e.c.	الاستبعاد الاجتماعي غير المصنف في مكان آخر
7108	R&D social protection	البحوث والتطوير في مجال الحماية الاجتماعية
7109	Social protection n.e.c.	الحماية الاجتماعية غير المصنفة في مكان آخر

2. Data Uploading Forms

UAE financial data uploading form

IMF code	Opening Balance	Total Debit	Total Credit	DOF Account Code

UAE functional classification data uploading form

Expense Classification Code	Account Description	Balance

Autonomous Agencies data uploading from

MOF Account Code	Opening Balance	Total Debit	Total Credit	Autonomous Agencies Account Code

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