

GOVERNMENT OF RAS AL KHAIMAH  
Human Resource Department

Date: 4/8/2015  
No. 2677

Circular No. (19) of 2015  
Regarding  
Human Resource Budget Preparation Guidelines of 2016

To: All Government Departments and authorities

In order to accurately prepare Human resources budget draft as to cover jobs, salaries, wages and other expenses related to government departments human resources along with ensuring that human resources future needs are objectively defined in light of strategic plan implementation requirements, organizational structure and anticipated scope of work at the government department, the following rules and guidelines are to be taken into consideration when preparing jobs annual budget:

First: Definite Jobs Budget

- Definite jobs budget shall include actual cost of all jobs the salaries of which have been paid until 31/07/2015. This will be calculated according to salaries and wages of all government department employees including compensations, general allowances and social insurance cost (UAE nationals).
- All job special and actual compensations, allowances and benefits paid to employee (professional allowance, position allowance, educational qualification allowance, car allowance, fuel allowance, etc.) shall be added.
- Value of annual allowance shall be estimated in light of current basic salary of employees fulfilling the conditions and regulations for its eligibility next year along with amending all allowances and compensations to which are related as a percentage.

Second: Vacancies Budget.

- Vacancies arising from (resignation, end of service, transfer, promotion or death) must be included until 31/07/2015.
- Existence of some vacancies expected to be filled from the period following submission of the budget draft and prior to the end of 2015 must be observed. In such a case, they shall be considered as vacancies being filled. When a vacancy cannot be filled prior to beginning of next year, it must be re-justified and will be subject to the regulations of job creation.

- The carrying over of a job created in 2015 to which no appointment is made in 2015 shall be approved subject to the regulations of job creation and included in the created jobs.
- Vacancies budget shall include cost estimate of jobs that have not been filled or end of incumbent's contractual relationship with no appointment thereto and approved to be carried over to next year including cost of general and special compensations and allowances, job related benefits and social insurance benefits (for UAE nationals).
- Estimations shall be made according to the month in which the vacancy is intended to be filled.
- Particulars of a vacancy shall not be changed after they have been approved unless the same is required, subject to Human Resource Departments' approval.

### Third: Jobs Creation Budget.

- Job creation budget shall include cost estimation of jobs intended to be created for 2016 including related general and special compensations, allowances, benefits and social insurance cost (for UAE nationals).
- Request for job creation is basically dependent on the strategic plan, organizational structure and workload analysis that based on quantitative methods.
- No permanent job shall be created for the purposes of reparation during employees' leaves. Other inexpensive means may be used.
- Surplus productive energy in some organizational units must be used and redeployed for reparation in other units prior to any request for job creation.
- Other alternatives rather than recruitment must be considered in an innovatively and creatively manner for completing a specific work.
- Temporary jobs may be created for a period not exceeding three months for vital and strategic jobs during end of service notice of their incumbents.
- Temporary jobs may be created for a period not less than 9 months and not exceeding two years for the appointment of employees instead of those who have joined national service subject to the percentage allotted to each department for joining national service along with considering possibility of making deputation to original jobs and in such a case only the cost of deputation will be estimated.

- Any job creation shall be approved by following the attached methodology in light of which job creation request shall be filled to which the relevant job description will be attached.
- Estimations shall be made according to the month in which the vacancy is intended to be filled.
- Particulars of a vacancy shall not be changed after they have been approved unless the same is required, subject to Human Resource Departments' approval.
- Financial allocations for jobs which have been created after the preparation of the budget based on Emiri directives or for special purposes except for the same purpose.

#### Fourth: Promotions Budget.

- Planning must be made for determining employees who are eligible for promotion in light of promotion regulations and government department's priorities for retaining competencies. These are to be shown in a defined priorities schedule.
- Promotions budget shall include cost estimations for all types of expected promotions for which the government department's employees are eligible in 2016, as well as the related change in some values of relevant allowances and compensations.
- Duplication of calculation of jobs related to change of status and degree must be avoided in a manner that such jobs will not be definite and created simultaneously but to include difference in cost only.
- The cost of promotions of 2016 should not exceed (2%) of actual cost of Government employees' wages and salaries for the current year.
- Promotions for supervisory purposes are not included in this percentage as they are accurately estimated and included as a change of status. Furthermore, the cost of transferring employees from general cadre to special contracts is not included as it will be included as a change of status.
- The annual increment to the salaries of award contract owners shall not exceed 5% if the contract provides for entitlement to such increment.
- The salaries of owners of valid special contract shall not be increased prior to expiry of the contract in the current period.
- Inclusion of employee's promotion cost does not mean promotion is finally approved. The request will be subject to a study based on a formal

recommendation to be submitted to Human Resource department by the government department.

- Cost related to promotion must be estimated as of the month determined for promotion and not the whole year.
- No amendments to the annual budget approved for promotions shall be made in terms of adding particulars of employees who have not previously been included unless priorities are re-arranged and they have been replaced by other employees' names in avoidance of exceeding the approved cost.

#### Fifth: Training & Development Budget.

- Training and development budget shall include fees for participating in local and external training programs, as well as conferences, seminars and any unconventional training activities along with the related allowances.
- A clear plan for training needs and priorities for next year must be developed in light of performance indicators, employees' self-development plans, strategic capacity building needs, supervisory and leadership paths requirements and talents management.
- Training and development budget must not exceed 5% of government department employees' wages and salaries actual cost for the current year.
- Training courses cost estimations must be built in light of prevailing prices and organizational requirements.
- Delegation allowance estimations shall be made in light of delegation system approved by the Government.
- Cost-effectiveness of organizing training courses for more than one employee within the Emirate shall be observed in the event that their cost abroad exceeds AED 30.000.
- Responsibility for organizing training programs related to vital supporting jobs (corporate excellence, HR, financial management, IT, etc.) shall fall within the competence of relevant government departments after having identified the government departments' needs, provided that organization of such training programs shall not exceed 0.25% of the government employees' wages and salaries for the current year that will be shared among respective government departments.
- Training programs must be diversified (within the Emirate, outside the Emirate / within workplace / outside workplace / specialized supervisory / specialized skills, general job skills electronic training / traditional training) along with focusing on importance of knowledge management internally and share of information among employees (training of colleagues).

- By virtue of actual training needs, each employee shall have a maximum of 15 full training days or equivalent for training programs. The cost of which is borne by government department / government.
- Opportunity must be availed to a great number of employees for developing job capabilities and skills and not to be concentrated on specific employees.

#### Sixth: Other Human Resources Related Expenses.

- Additional allowances and compensations cost expected to be due to employees during the year (position allowance, married accommodation allowance, children allowance, education certificate allowance, delegation and secondment allowance).
- End of service compensation cost by virtue of work turnover forecasts. This will be estimated by the Finance Department for 2016.
- Overtime cost in light of extra work guidelines, last year trends and work anticipations in future.
- Monetary and non-monetary rewards cost for government department employees.
- Cost of seeking assistance of alternative employees.
- Cost of using trainers or volunteers to complete some works or nominated for the purposes of appointment in the government department.
- Cost of appointment under partial or temporary contract if so required subject to Human Resources approval.
- Cost of recruitment and professional tests advertisements.

#### Seventh: General Guidelines

- The attached form must be used in preparing Human Resources budget for 2016 for every government department.
- Jobs budget for each government department shall be approved by the Finance Department after Human Resource Department's approval.
- Director of the government department may, in consultation with HR Department, make any changes to the jobs annual approved budget in terms of adding, consolidating or transferring financial allocations among jobs. Such amendments must fall within the budget approved limit in accordance with the financial rules and policies approved by the Finance Department for preparing the general budget.
- Job creation may be requested for practical and emergency purposes after budget approval according to acceptable justifications submitted by government department and estimated by HR Department. Inclusion of job

financial cost will be subject to HR Department's final approval according to their approved financial policies.

We look forward to providing us with HR budget of 2015 as follows:

- List of vacancies, created jobs and promotions for 2016 no later than Thursday 3 September 2015 so that we may review them and provide our comments prior to meeting with each government for discussion. These are to be provided under approved official letter including a proposed date for the discussion meeting.
- No job creation or promotions requests shall be considered in the event of failure to use the new job creation methodology attached thereto, all justifications and requirements thereof.
- No requests for job creation or promotions shall be considered if notified after the above deadline.
- HR budget for all departments shall be approved in its final format for all government departments no later than Thursday 22 October 2015.

We look forward to adhering to the contents of this circular.

With much respect and appreciation

Dr. Mohamed Abdul Latif Khalifa  
General Manager

Enclosures:

- HR budget of 2016 form
- Job Creation methodology form.
- Work Growth Estimation Form