Administrative Resolution No. (64) of 2026

Concerning the

Controls, Procedures, and Time Frames for

Submitting Work Progress Reports for Partnership Projects[1]

The Director General of the Department of Finance,

After perusal of:

Law No. (5) of 1995 Establishing the Department of Finance;

Law No. (22) of 2015 Regulating Partnership between the Public Sector and the Private Sector in the Emirate of Dubai; and

Decree No. (20) of 2009 Appointing the Director General of the Department of Finance,

Does hereby issue this Resolution.

Definitions
Article (1)

The words and expressions mentioned in this Resolution have the meanings respectively assigned to them in the above-mentioned Law No. (22) of 2015. For the purposes of this Resolution, the term "**Report**" means the report on the progress of work on a Partnership Project that must be submitted to the Partnership Committee in accordance with Article (34) of the above-mentioned Law No. (22) of 2015; and the term "**Competent Unit**" means the organisational unit within a Government Entity responsible for supervising a Partnership Project.

Contents of the Report
Article (2)

When submitting a Report to the Partnership Committee, a Government Entity must ensure that the Report is clear, accurate, and comprehensive and includes the following data and information:

[1]*Every effort has been made to produce an accurate and complete English version of this legislation. However, for the purpose of its interpretation and application, reference must be made to the original Arabic text. In case of conflict, the Arabic text will prevail.*

1. a detailed statement of the progress of work on the Partnership Project, including the percentage of completion achieved against the approved implementation schedule;

2. financial data and analyses reflecting the financial position of the Partnership Project, including the budget position, a comparison between actual costs and approved estimated costs, and details of any financial deviations and the reasons for any such deviations, where applicable;

3. the results of measuring the key performance indicators specified in the Partnership Contract for the Partnership Project;

4. an assessment of the current and potential risks associated with the Partnership Project, including the mechanisms adopted to manage and address those risks and the level of response to them; the challenges and issues identified; the actions taken in relation thereto; and details of any unresolved issues and the reasons for not addressing them;

5. the results of verifying whether the Partnership Project deliverables comply with the approved quality standards and technical and operational requirements;

6. details of any obstacles hindering the implementation of the Partnership Contract, where applicable, together with the proposed solutions for addressing them; and

7. an executive summary setting out the key findings and principal achievements of the Partnership Project, together with recommendations concerning future action and mechanisms for improving performance against the relevant indicators.

Procedures for Preparing and Submitting the Report
Article (3)

In preparing and submitting the Report to the Partnership Committee, the following procedures must be followed:

1. The Project Company will provide the Competent Unit with the data and information required to be included in the Report within the time frame determined by the Government Entity.

2. Upon receipt of the data and information from the Project Company, the Competent Unit will prepare the Report, including the data and information referred to in Article (2) of this Resolution, and submit it to the Partnership Committee in accordance with the mechanism adopted by the Government Entity.

3. When submitting the Report to the Partnership Committee, the Competent Unit will upload a copy of the Report to the Partnership Project database approved by the Government Entity.

4. Where the Partnership Committee makes any comments on the Report, the Competent Unit will, within the period prescribed by the Partnership Committee, address those comments, including any recommendations made by the Partnership Committee to update or amend internal policies and procedures related to the subject matter of those comments, in a manner that ensures the Partnership Project's compliance with the approved quality standards and technical and operational requirements.

Time Frames for Submitting the Report
Article (4)

The Report must be submitted to the Partnership Committee in accordance with the provisions of this Resolution every six (6) months, commencing on the date of execution of the Partnership Contract.

Repeals
Article (5)

Any provision in any other administrative resolution is hereby repealed to the extent that it conflicts with the provisions of this Resolution.

Commencement and Publication
Article (6)

This Resolution comes into force on the day on which it is issued, and will be published in the Official Gazette.

Abdulrahman Saleh Al Saleh

Director General

Department of Finance

Issued in Dubai on 4 June 2026

Corresponding to 18 Thu al-Hijjah 1447 A.H.