



UNITED ARAB EMIRATES  
MINISTRY OF FINANCE

# UAE Federal Budget Yearbook

# 2021

**Investing in People, Securing the Future**



# 2025

The UAE represents a world-class model in embedding human values and shaping the future, strengthening its global standing and leadership, with an ambitious vision placing people at the core of development and national directions.

Guided by this vision, the Federal Government adopts an integrated national framework for federal budgeting, in line with the directives of His Highness Sheikh Mohamed bin Zayed Al Nahyan, President of the UAE, and his brother His Highness Sheikh Mohammed bin Rashid Al Maktoum, Vice President and Prime Minister of the UAE and Ruler of Dubai. This framework aims to achieve the highest standards of quality of life and decent living for the people, through an integrated human-centric strategy, recognizing people as the UAE's true capital and most valuable asset.

According to the UAE's 2026 **"Year of the Family"** vision, the budget emphasizes the role of family as the cornerstone and primary building block of society. Therefore, investing in people begins with investing in family, which plays a central role in raising generations to actively contribute to national development and instilling values, behavior, identity, and a sense of belonging. Empowering families strengthens social cohesion, reinforces the values of stability and well-being, and creates a supportive environment for nurturing generations capable of sustaining progress and shaping a brighter future.

The federal budget for the fiscal year 2026 introduces a renewed vision that reflects the leadership's commitment to a people-centered development approach, **positioning human capital as the cornerstone of a cohesive society and a prosperous future.** The Federal Budget supports development programs that empower all members of society, enhance quality of life, and improve government services. This marks a significant milestone in sustainable development efforts and translates the theme of this publication into practical action, strengthening families and deepening social cohesion.

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# 01

## Executive Summary

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# 1.1 Federal Budget Framework

The UAE federal budgeting process represents a leading model that combines efficiency and effectiveness, continuously evolving to respond to strategic and economic shifts.

The budgeting process began with the adoption of the **line-item budget in 1972**

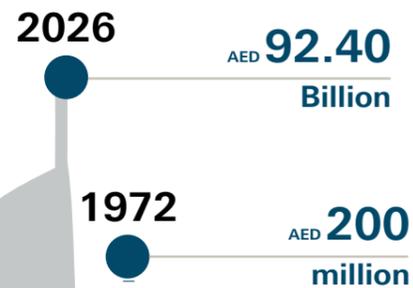
followed by the introduction of the **“Program and Performance based Budgeting” in 2001**



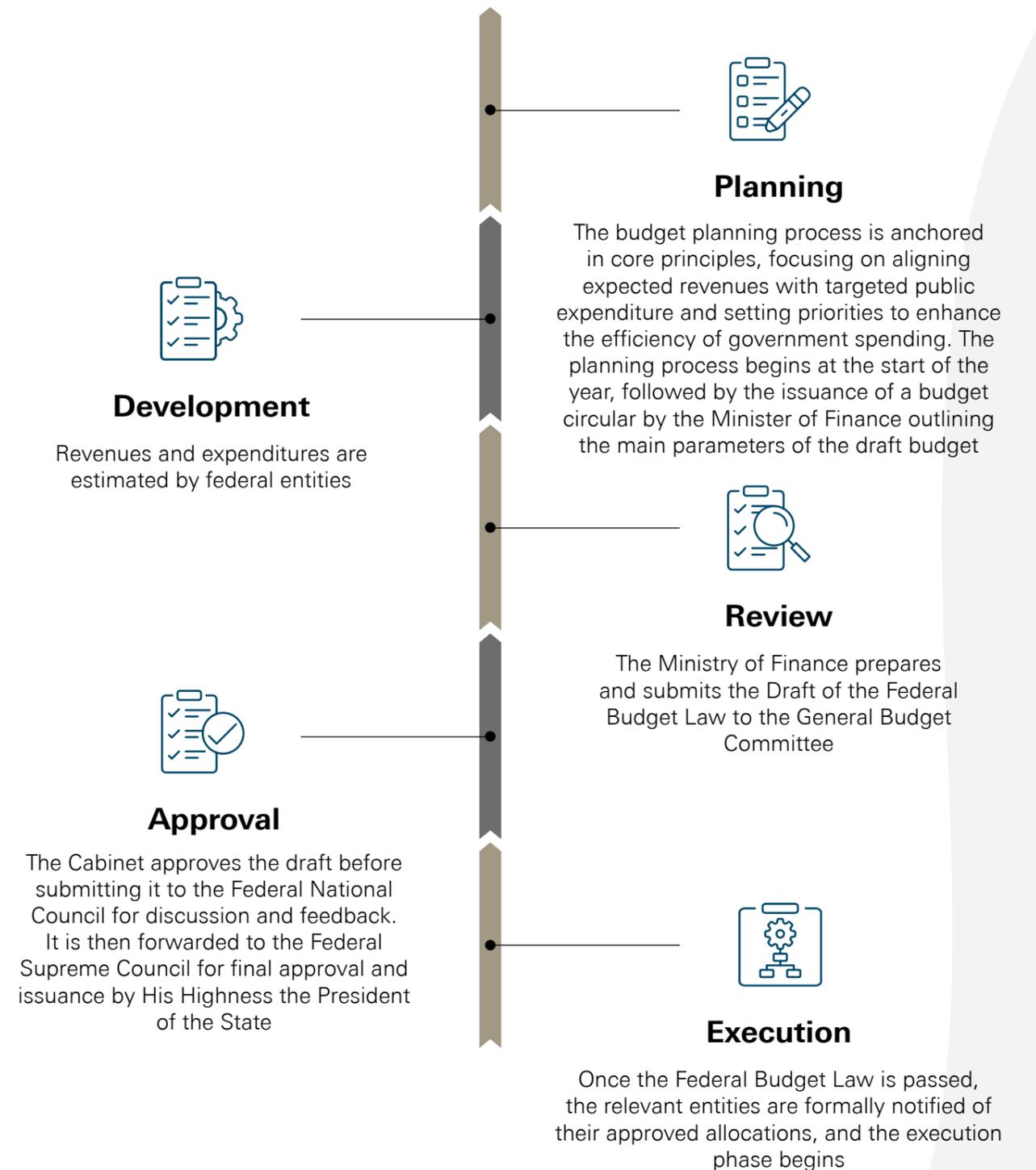
The adoption of a program and performance based budgeting framework contributed to establishing an approach that links inputs (allocations) and outputs (strategic objectives). Enhancements continued with the introduction of the **Medium-Term Budget** in 2008, followed by the **Five-Year Budget** in 2017. Additionally, the implementation of the **automated budgeting system** in 2011, along with the adoption of the **functional classification of government spending** in 2014, improved transparency and precision in allocating spending across government functions, in alignment with national priorities and international best practices.

The federal budget has seen a dramatic increase from **AED 200 million in 1972 to AED 92.40 billion in 2026**, due to several key factors:

- **Strategic alignment of the budget** with federal entities’ strategies stemming from the UAE’s vision, ensuring the achievement of national objectives.
- **Effective financial planning** through the allocation of resources in line with priorities over the medium term.
- **Optimization of government spending** through the application of zero-based budgeting, which reassesses the cost of each activity to reduce waste.
- **Digital transformation and AI adoption** in enhancing the ability to continuously monitor and improve performance.



The Federal Government maintains transparency and accountability through a five-stage budgeting process, supporting sustainable development across sectors and contributing to national targets:



# 1.2 National Economy Overview

The UAE has successfully strengthened the resilience of its economy and its capacity to withstand global shocks, supported by robust federal policies that have advanced economic diversification and significantly increased non-oil revenues. Government investments, legislative advancements, and expanded trade partnerships have further cemented the country's position as a global economic hub, enabling sustainable growth in line with the objectives of the 'We the UAE 2031' vision.



### GDP:

The growth rate reached approximately **3.8% in 2024** and it is expected to rise to **4.1% in 2025**, driven by the expansion of non-oil activities, which accounted for more than **78% of GDP**.



### Inflation rate:

Inflation remained low at **2.1%** in 2024 due to accommodative monetary policies and stable energy and commodity prices.

## Key Economic Sectors Driving Growth



**Transportation and Storage**



**Financial Services and Insurance**



**Building and Construction**



**Tourism and Hospitality**

## Business Environment and Government Incentives for Economic Development



**Full foreign ownership**



**Long-term residency (Golden and Green visa)**



**Digitalization of business setup**



**Support for SMEs, innovation funds, and entrepreneurship**



**Fee exemptions and deferrals for strategic sectors**



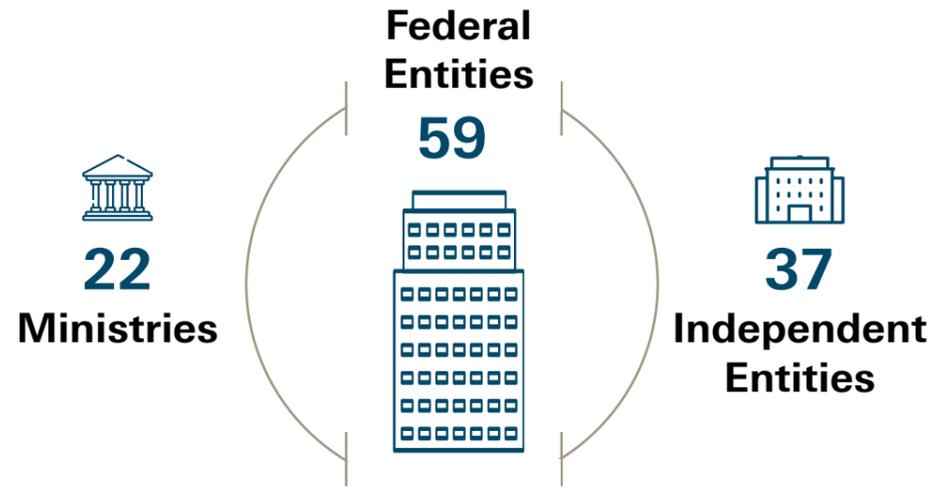
**Comprehensive economic partnership agreements (CEPA)**



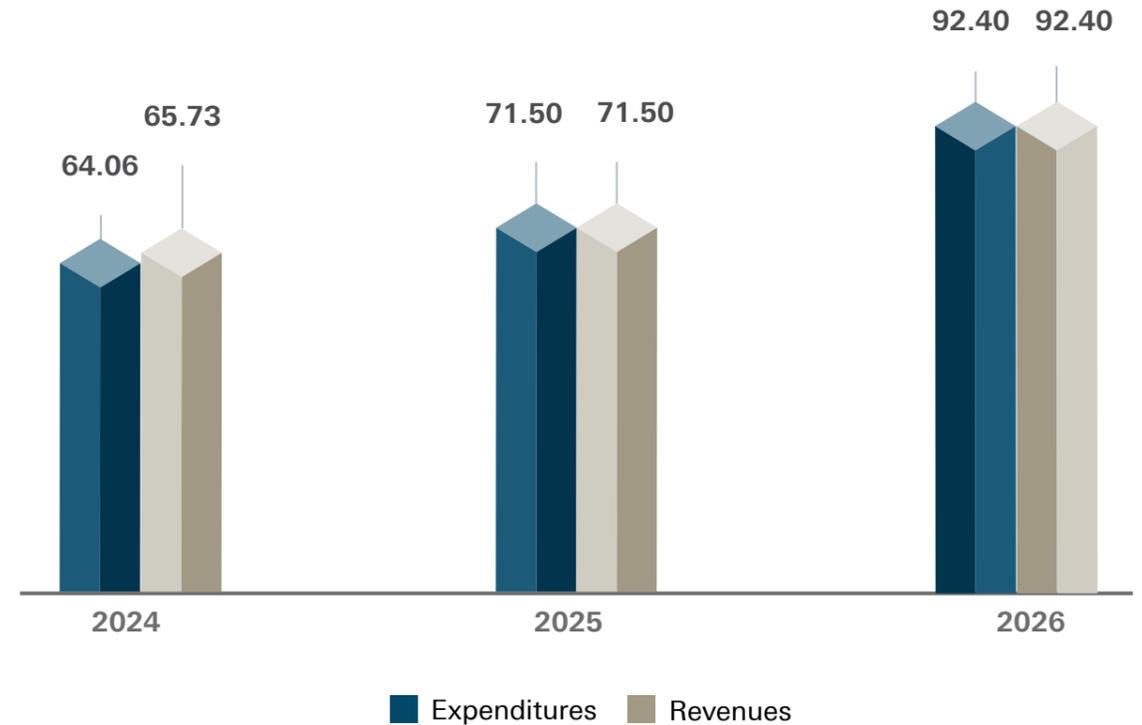
**Logistical and trade integration through strategic projects (e.g., Jebel Ali Port, airports, and the Etihad Rail project)**

These initiatives have increased the UAE's rankings in global competitiveness and ease of doing business indices, positioning it as one of the world's **top destinations** for innovative and startup companies.

# 1.3 UAE Federal Budget Overview



UAE Federal Budget - in AED Bn



The UAE federal budget is an advanced model of public finance management, **achieving its second consecutive year of fiscal balance**. This balance between **revenue and expenditure** demonstrates the resilience of the UAE economy and its ability to deliver on financial sustainability.

Data from 2024 to 2026 indicates a significant improvement in financial performance, with full fiscal balance achieved in both 2025 and 2026. This highlights the success of the Federal Government in rationalizing expenditure, growing revenues, and strengthening financial sustainability.

This balanced financial performance not only reflects the strength of fiscal policies but also reinforces the government’s ability to allocate resources to sectors that directly impact the core of society, such as education, health, environment, social affairs, energy, and infrastructure. This supports continued efforts by the UAE to invest **in a sustainable future for Emirati families and residents, ultimately supporting the development of a cohesive and prosperous society**.

# 1.4 Achievements and Objectives of National Initiatives Overview

The UAE embeds a people-centered development model through financial planning and public policies aligned with the UAE Centennial 2071. This ensures a prosperous and sustainable future for families and strengthens social cohesion.

In this context, several initiatives planned for 2026 will be displayed, along with their achievements and national targets across a range of sectors focused on **investing in people and ensuring social prosperity**, by applying each of the following:

## Investing in People through Efficient Public Services (AED 30.82 billion)

Through the budget allocated for **investment in people**, the Federal Government contributes to the development of the **public service ecosystem** with the aim of enhancing the efficiency of government services that impact the daily lives of individuals and institutions. This is achieved through accelerating digital transformation, streamlining procedures, and improving the quality of e-services in sectors such as education, health, and communications, ensuring ease of access, prompt delivery, and higher levels of reliability. A smart digital government that supports **innovation, eliminates bureaucracy**, and enhances customer experience, is core to delivering that vision.

## Investing in People through Education (AED 16.89 billion)

Through the budget allocated for **investment in people**, the Federal Government places **education** as a cornerstone of comprehensive and sustainable development. This stems from a vision to build a leading, integrated education ecosystem spanning schools and universities, which empowers students and educators, develops future skills, and supports scientific research. This approach reflects the government's commitment to enhance educational outcomes and elevate the rankings of educational institutions locally and internationally in line with global standards, and in addition to **embedding the concept of lifelong learning in the country**. Together, these efforts contribute to building **informed families capable of supporting their children's educational and professional journeys**, underpinning social cohesiveness that delivers on a **prosperous and sustainable future**.

## Investing in People through Health Services (AED 5.65 billion)

Through the budget allocated for **investment in people and the promotion of health, longevity and quality of life initiatives**, the Federal Government is implementing an integrated package of preventive and smart health programs that place the health of individuals and families at the forefront of its priorities. These efforts reflect the UAE's commitment to shift from treatment to prevention, leveraging innovation and technology to reduce costs and enhance the quality, efficiency, and speed of healthcare services. This empowers families to better care for their children, building a healthy **cohesive society** on a path to a **prosperous and sustainable future**.

## Investing in People Through the National Economy (AED 1.44 billion)

Through the budget allocated for **investment in people**, the Federal Government invests in establishing an attractive and sustainable **economic and investment** environment that empowers families, creates job opportunities, stability and growth. This is guided by a national vision focused on attracting high-quality investments, supporting start-ups and medium-sized enterprises, and fostering innovation and entrepreneurship, to enhance the competitiveness of the national economy.

These efforts have contributed to building a more efficient and flexible labor market that ensures a smooth transition from education to employment, enhances graduate readiness, and boosts human capital productivity. They also support the objectives of the **National Investment Strategy 2031** and reinforce the UAE's position among **the world's top destinations** for foreign direct investment and investor confidence. This, in turn, has a **positive impact on household income and stability**, laying the foundation for a **prosperous society** and a sustainable economy.



## Investing in People through Environmental Protection (AED 111 million)

Within the framework of **people investment and in pursuit of national leadership in environmental and climate action**, the Federal Government plays a key role in advancing the transition toward a green economy, reducing carbon emissions, improving waste management, and reinforcing the country's global presence and international cooperation on climate change and natural resource sustainability, including the protection of animal and agricultural resources. This empowers **households**, support **community health**, and enhances the quality of life in the UAE.



## Investing in People through Public Safety (AED 16.39 billion)

Within the framework of **people investment and the promotion of public safety for families**, the Federal Government contributes to strengthening the rule of law, protecting rights, and promoting social security and stability, through the development of justice and security systems and the use of smart technologies to expedite judicial procedures, reduce crime, enhance market safety, and increase confidence in traded products. These efforts positively impact **the quality of life of Emirati families**, strengthen public trust in the justice system, and support a stable economic and social environment.

This sector underscores the government's commitment to strengthening defense, public order, and public safety, with the aim of safeguarding people and families.



## Investing in People through Culture and Community Development (AED 2.03 billion)

Within the framework of **people investment**, the Federal Government plays a key role in strengthening the **entertainment and cultural sectors**, supporting the **social and economic stability of families, safeguarding society**, and ensuring efficient and equitable access to support for eligible groups. The government's initiatives have led to the development of integrated social protection systems, the enhancement of social support programs, and sustainable income sources for productive segments of society. These efforts also include preserving natural resources, strengthening food security, and protecting local products, which contributes to the creation **of a productive and cohesive society and ensures a prosperous future for Emirati families**.

This sector reflects the government's commitment to developing the religious, cultural, arts, and social affairs sectors, contributing to the preservation of Emirati identity and the fulfillment of societal needs.



## Investing in People through Facilities and Infrastructure (AED 19.07 billion)

Within the framework of **people investments**, projects to enhance the efficiency of the federal road network will contribute to smoother traffic flow, higher road safety standards, and a reduction in accidents, with positive effects on individual mobility and the overall quality of daily life. This is complemented by the construction of government buildings that provide safe and productive work environments for employees. The Federal Government also aims to provide secure housing for Emirati families by alleviating the financial burdens on low-income households, particularly those facing special social circumstances, such as the loss of a breadwinner or a decline in income. This enables **Emirati families** to achieve a dignified and stable standard of living, while safeguarding a **prosperous and sustainable future for society**.

This sector reflects the government's commitment to developing the housing sector, community facilities, and financial investments, which contributes to the continuous enhancement of infrastructure and the provision of housing for Emirati families.

Initiatives data up to the end of November 2025.

# 1.5 Financial Sustainability Overview

The financial sustainability ecosystem in the UAE represents an integrated model, built collaboratively by various federal entities to ensure the efficient management of public resources and promote economic growth. This secures a solid and durable financial foundation, and is achieved through:



## Diversifying revenue sources and enhancing collection efficiency, including:



**Implementing corporate and business taxation** to strengthen the sustainability of the national economy and diversify sources of income.



**Introducing deferred payment channels "Buy Now, Pay Later"** to enable users to settle federal service fees and fines through instalment-based payments.



**Implementing a revenue collection policy through commercial banks** to improve collection efficiency and user experience.



**Managing federal fines and outsourcing collection to third-party providers**, as a strategic measure to enhance the generation of public revenue.



## Public Debt Management

The UAE government reaffirms its steadfast commitment to financial sustainability by maintaining balanced budgets without the need to issue debt to finance deficits. Therefore, in line with its strategic vision, the Federal Government is developing domestic debt markets, in accordance with international best practices, to strengthen financial stability and expand the investor base.

### The visionary leadership has undertaken strategic measures, including:

- **Developing AED-denominated T-Bonds and T-Sukuk programs** to establish a robust local yield curve, providing a risk-free benchmark to support domestic financing activities across both the banking and private sectors.
- **Strengthening the USD-denominated international bond program** to reinforce the country's position as a leading regional and global financial hub, capable of attracting international investors.
- **Launching the Retail Sukuk Initiative** as the first-of-its-kind experience, enabling individual investors to directly participate in fractional sovereign sukuk, thus enhancing financial inclusion and expanding the base of participants in sovereign debt instruments.

### The UAE continues to demonstrate its leadership in financial innovation through its readiness to issue:

- **Digital bonds** that contribute to deepening capital markets, improving issuance efficiency, and integrating fintech into sovereign debt management.
- **Green debt instruments** designed to finance eligible environmental and social projects within the ESG framework and in alignment with strategic sustainability objectives.



## Public-Private Partnership

The Federal Government, represented by the Ministry of Finance, has sought to develop an **integrated PPP framework** aimed at **optimizing public spending and enhancing financial sustainability** by attracting private investment into federal projects of high strategic impact.

The overall framework is based on the principles of **transparency, efficiency, and achieving maximum value for money** through innovative financing and operational models that reduce the financial burden on the public budget and ensure the long-term sustainability of resources.

Within this framework, the Federal Government has achieved several tangible outcomes across vital development sectors, including:



**Health Sector**



**Renewable Energy Sector**



**Education Sector**

# 02

## Economic Outlook

- 2.1 Global Economic Conditions
- 2.2 Arab and GCC Economic Conditions
- 2.3 National Economic Performance



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The UAE has enhanced its ability to navigate global economic challenges and the international trade slowdown, relying on the effectiveness and integration of **economic and financial policies** between the **federal and local governments**, in addition to **directing investments** towards high-growth sectors and **expanding trade partnerships, including Comprehensive Economic Partnership Agreements (CEPA)**. These efforts have bolstered the resilience of the national economy and diversified its revenue sources, reflected in the strong performance of non-oil sectors and accounting for **78%** of GDP in 2024. This performance was driven by several federal initiatives, including infrastructure development, improvements in logistics services, financial sector empowerment, and tourism industry support.

The UAE also plays a leading role in establishing an integrated government model that combines federal planning with local visions to ensure sustainable and balanced economic development. This is achieved through effective coordination mechanisms, including:



**The Council of Economic Affairs**, with representatives from the Ministry of Finance, Ministry of Energy and Infrastructure, and Ministry of Economy and Tourism to ensure policy alignment with national strategies.



**Supreme Committee for Financial and Economic Cooperation** to harmonize fiscal and monetary policies between the federal and local governments.

This institutional integration has played a central role in **implementing the 'We the UAE 2031' vision**, advancing the objectives of economic diversification and fiscal sustainability.

## 2.1 Global Economic Conditions

The UAE economy has demonstrated exceptional resilience, driven by national policies on the federal and local levels focused on diversifying income sources and expanding its base of trade partners. Non-oil sectors, which account for more than three-quarters of the GDP, have played a pivotal role in driving economic growth, despite the global slowdown, decline in demand for oil, goods, and services, and the rise in financing and investment costs.

### Global Economy Overview

#### Global economic growth

Expected to increase to **3.3% in 2025**, compared with **3.2% in 2024**, remaining below the pre-pandemic average of **3.8%**.



#### Global inflation

Expected to decline from **4.6% in 2024** to **4.2% in 2025**.



#### Global trade

expected to rise from **1.3% in 2024** to **2.0% in 2025**.



## 2.2 Arab and GCC Economic Conditions

The UAE has benefited from economic integration with the GCC, as the Federal Government's role in **Free Trade Agreements (FTAs) and the GCC Customs Union** has helped reduce trade barriers and enhance the flow of goods, services, and capital within the Gulf Common Market, thus increasing exports, demand for Emirati products, and investment inflows and strengthening the UAE's position as a financial and trade hub.

### Arab and GCC Economies Overview

#### GCC economic growth:

Real GDP growth slowed to about **1%** in 2024, largely reflecting OPEC+ oil production cuts, With growth expected to increase to around **3.8%** in 2025, supported by stronger non-oil sector activity and increased government investment.

#### Inflation rate:

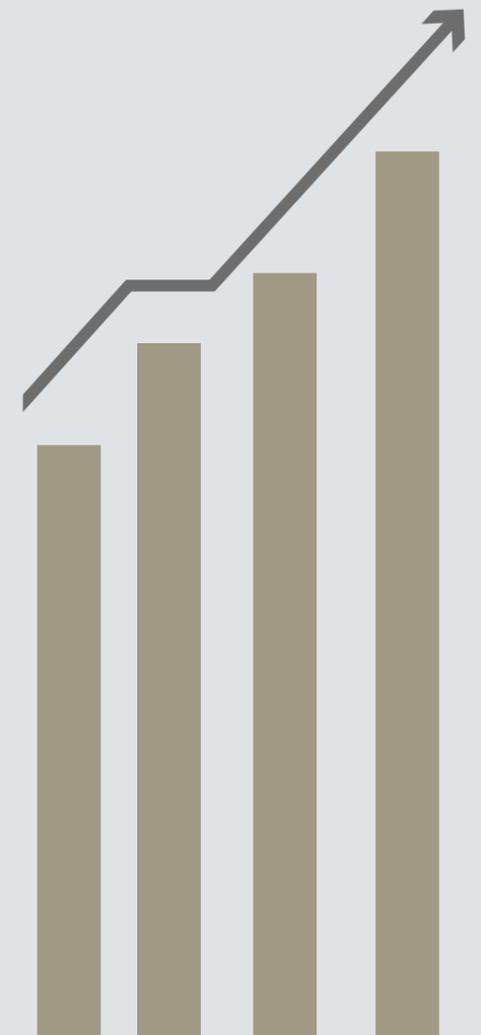
Remained low and stable across GCC countries, ranging between **2.0–2.5%**, supported by currency pegs to the US dollar, compared with inflation exceeding **25%** in some other Arab economies.

#### Unemployment rate:

Maintained at low levels between **2–4%** in GCC countries due to ongoing government employment programs, private sector development initiatives, and localization policies, while unemployment in other Arab economies averaged above **10%**, exceeding **22%** among youth.

#### Public debt:

Remained moderate in GCC countries, not exceeding **60%** of GDP compared to **80–90%** in several other Arab countries.



# 2.3 National Economic Performance

## 2.3.1 National Economic Growth

The national economy of the UAE withstood global challenges, supported by economic diversification policies, Federal Government investments, and a stable financial environment. New investment flows into clean energy, advanced technology, financial services, real estate, and tourism reflect strong international investor confidence in the UAE business environment. At the same time, the Federal Government continues to respond to demographic shifts by strengthening vital sectors (e.g., housing, infrastructure, education, and healthcare), thus supporting the national economy and ensuring a sustainable environment for both citizens and residents.

- **GDP:** The growth rate reached approximately **3.8%** in 2024 and it is expected to rise to **4.1% in 2025**, driven by the expansion of non-oil activities.
- **Inflation rate:** Inflation remained low at **2.1%** in 2024 due to accommodative monetary policies and stable energy and commodity prices.

## 2.3.2 Economic Sectors

Sectoral diversification is a core pillar of the UAE’s national economy. FCSC data (2024) show that non-oil sectors contributed approximately **78%** of GDP, reflecting the success of federal and local policies in promoting economic diversification through a balanced mix of industrial, service, trade, and tourism sectors.

Economic indicators show that the UAE economy continued to grow across diverse sectors during **2024** and **2025**, supported by the strong performance of several **key sectors**:



### Transportation and Storage

- Emerged as one of the fastest-growing sectors, driven by the expansion of e-commerce and the high performance of port and airport logistics services.



### Financial Services and Insurance

- Continued to expand, supported by increased banking activity, the development of capital markets, and the adoption of green financing.



### Building and Construction

- Maintained growth via major infrastructure, housing, and free zone projects.



### Tourism and Hospitality

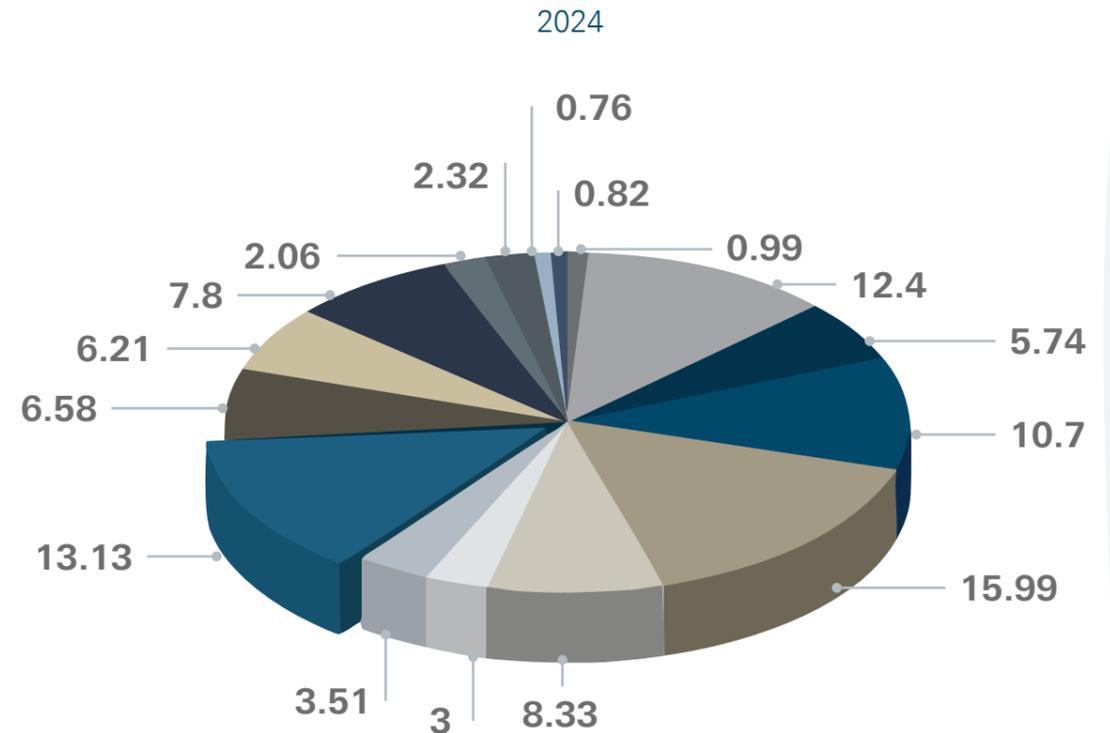
- Sustained momentum, with international visitors surpassing **29 million in 2024**, supported by major events and federal promotional initiatives such as **“The Most Beautiful Winter in the World”** campaign.

## Drivers of Future Growth

- **Advanced technology, AI, and renewable energy** are leading medium-term growth, supported by national strategies (e.g. National AI Strategy 2031 and UAE Net Zero by 2050 Strategic Initiative).
- **Pharmaceuticals, biotechnology, sports, and entertainment** represent promising areas for sustainable economic diversification, enhancing the UAE’s capacity for knowledge- and innovation-based growth.

This diversification of the production base reflects the UAE economy’s transition to sectoral plurality and innovation, where economic growth relies on multiple drivers, including industry, services, trade, tourism, and clean energy, thus consolidating the UAE’s position as one of the most diversified, sustainable, and competitive economies in the region and globally.

Non-Oil Sector Contribution to Non-Oil GDP



## 2.3.3 Trade and Investment

- **Non-oil foreign trade:** Exceeded AED **3.8** trillion in 2024, achieving an annual growth rate of approximately **9%**.
- **Foreign direct investment:** UAE attracted approximately **USD 33 billion** (AED 121 billion) in 2024, marking a **7%** increase over 2023, positioning the country among the **top 15 globally** in FDI inflows and **first** in the **Arab region** for the third consecutive year.
- **Business environment and government incentives development.**
  - o Allowing **100% foreign ownership** across most economic activities
  - o Attracting investors and skilled talent through long-term residency schemes (e.g., **Golden and Green visa**)
  - o Digitizing business setup via the “**Basher**” platform, enabling company registration within minutes
  - o Maintaining a low **corporate tax** rate of **9%** and eliminating personal income tax
  - o Providing **fee exemptions and deferrals** in strategic sectors, along with direct incentives for innovation and entrepreneurship
  - o **Supporting SMEs, innovation funds, and entrepreneurship**, while facilitating private sector financing to enable active contribution to economic growth.

These efforts have increased the UAE’s rankings in global competitiveness and ease of doing business indices, solidifying its position as one of the **world’s top destinations** for innovative and startup companies.

- **Trade and export agreements:** CEPAs with India, Turkey, Indonesia, Georgia, and other countries have raised the UAE’s non-oil trade to approximately AED 3.8 trillion in 2024, marking an increase of nearly 9% compared to 2023.
- **Logistics and trade integration:** Investments in strategic infrastructure and the implementation of major projects have strengthened logistics and trade efficiency; Jebel Ali Port, Abu Dhabi and Dubai Airports, Etihad Rail project, connecting the Emirates via a modern transport network that reduces time and environmental costs for domestic and international trade.

## 2.3.4 Demographic Shifts

The UAE is experiencing a balanced acceleration in population growth, driven by its attractiveness as a place to live, work, and invest, and has succeeded in maintaining equilibrium between population growth and service quality due to proactive planning that accounts for demographic shifts.

- The **population and workforce** exceeded **10.2 million people in 2024**, with an annual growth rate of around **1.4%**, driven by policies to attract skilled talent and localize specialized jobs in strategic sectors.
- **Youth and the workforce** make up 82% of the total population.

The **Federal Government** is responsible for implementing Emiratization programs and specialized training in modern economic sectors (e.g., technology and renewable energy), as well as future skills programs (including Emirates Skills and Future Skills).



# 03

## Fiscal Overview

- 3.1 UAE Federal Budget Overview
- 3.2 Federal Government Revenues
- 3.3 Expenditures



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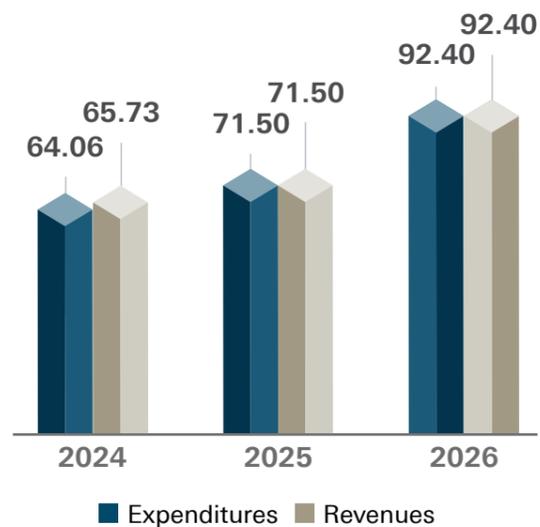
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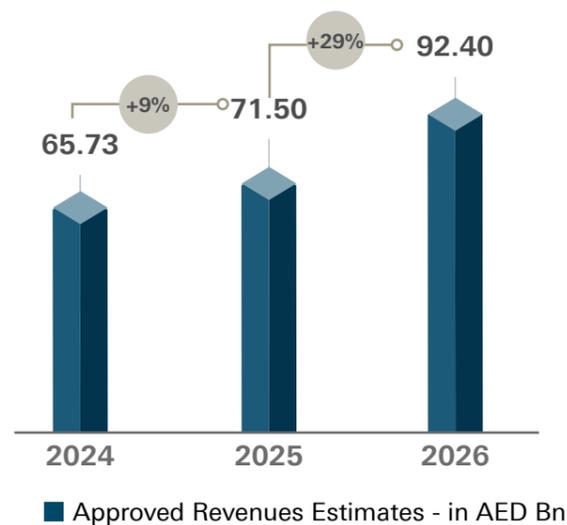
UAE Federal Budget - in AED Bn



# 3.2 Federal Government Revenues

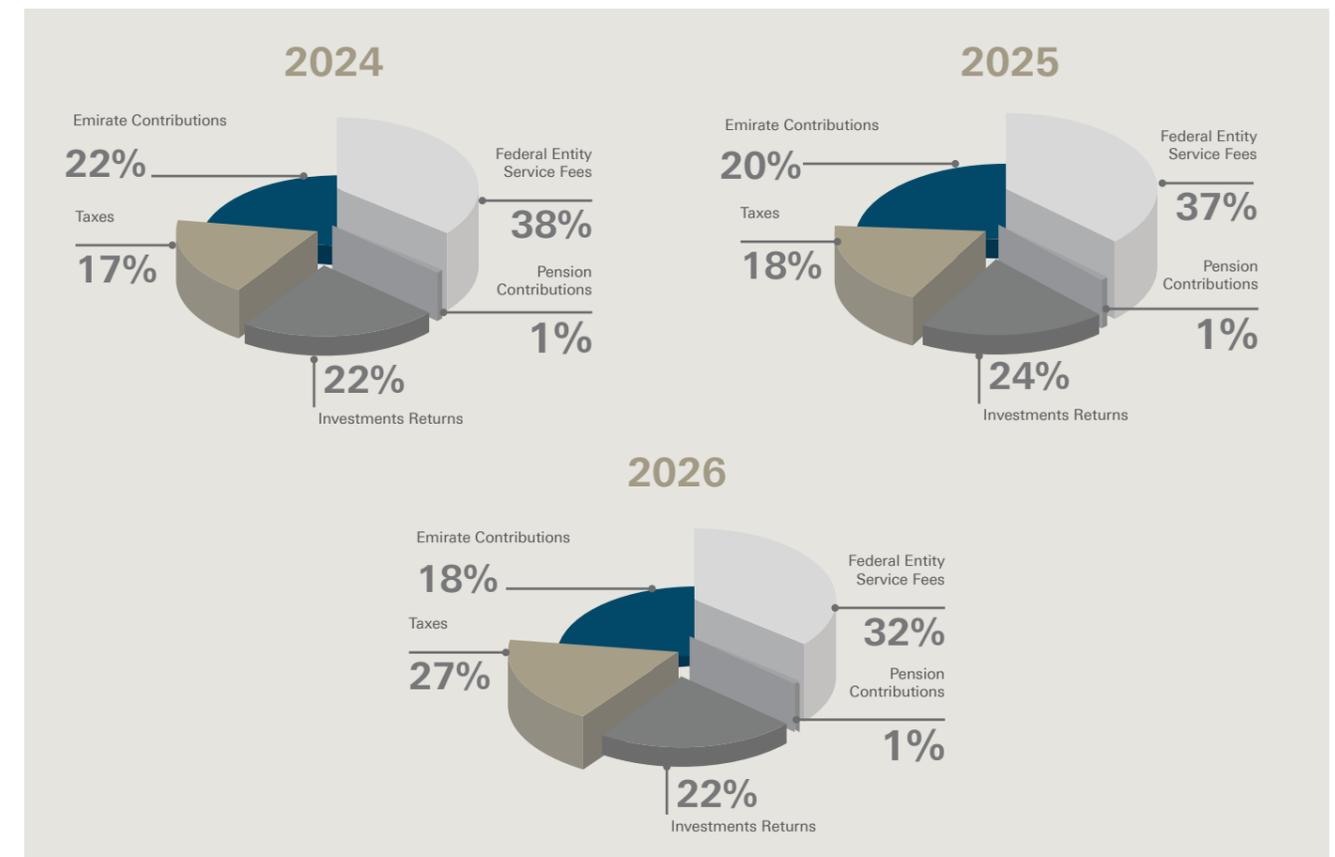
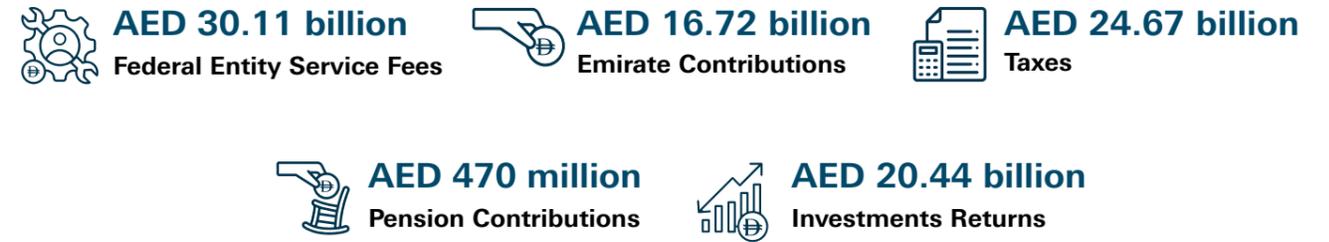
Public revenues are estimated in line with the UAE Federal Government's policies aimed at strengthening its revenue generation. These policies reflect the resilience of the national economy and its capacity to finance development projects, ensure resource sustainability, and enable the government to deliver high-quality services that support economic growth and social development. This highlights the strength of the national economy and the sustainability of its resources, supporting economic project financing and sustainable social development.

Federal Government revenues for the 2026 fiscal year are projected at approximately **AED 92.40 billion**, marking a **29% increase** over the estimated revenues for 2025, as shown in the Total Revenues chart. This growth is primarily driven by the introduction of corporate tax, alongside higher federal service fees and stronger investment returns. On the other hand, estimated revenues for the 2025 fiscal year amounted to approximately **AED 71.50 billion**, reflecting a **9% increase** compared to 2024.



# 3.2.1 Revenue Sources

Estimated revenue sources for the Federal Government in the 2026 fiscal year are categorized into: federal entity service fees, investment returns, contributions from Emirates, taxes, and pension contributions.



Federal entity service fees represent the largest share of total Federal Government revenues for the 2026 fiscal year, amounting to AED 30.11 billion, up from AED 26.29 billion in 2025 and AED 24.83 billion in 2024. These revenues constitute the self-generated revenues of federal entities. Taxes are the second largest projected revenue sources for the 2026 fiscal year, totaling AED 24.67 billion, followed by investment returns amounting to AED 20.44 billion. Emirates contributions, represented by Abu Dhabi, Dubai, and the Presidential Court, amount to approximately AED 16.72 billion, up from AED 14.61 billion in the 2025 fiscal year. Pension contributions remain stable at AED 470 million for the 2026 fiscal year. (Appendix – Table 3.2.1)

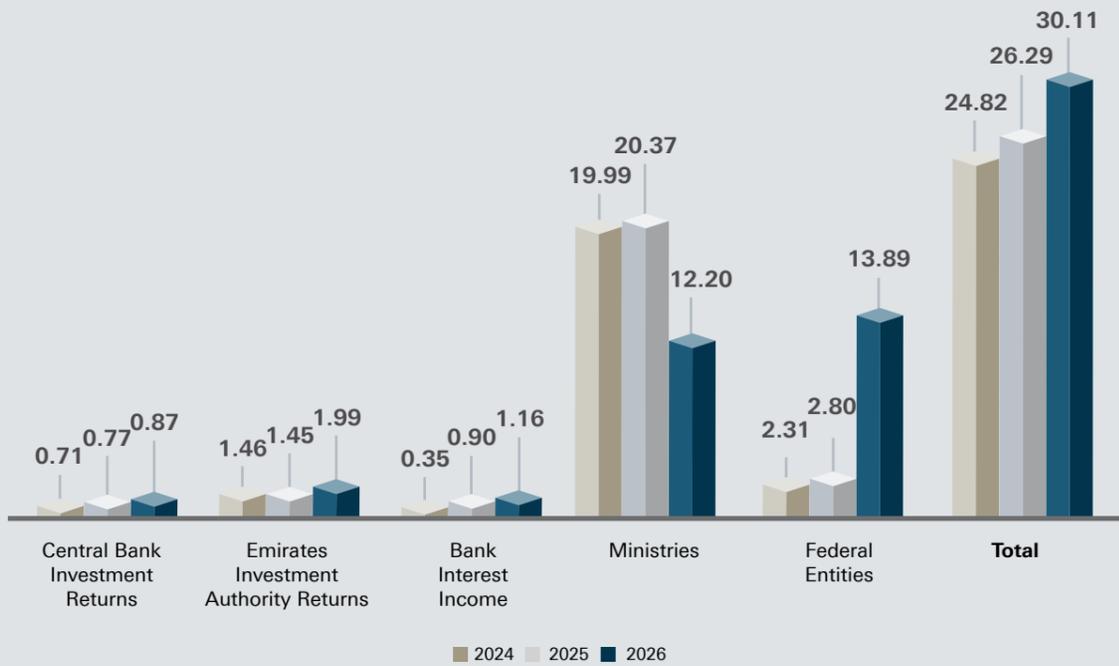


### 3.2.1.1 Federal Entity Service Fees:

Revenues within this category increased 15% in 2026 compared to the previous fiscal year. Federal entity revenues represented the largest increase recorded amounting to AED 11.09 billion, followed by bank interest earnings of AED 259 million (Appendix – Table 3.2.1.1). Federal entity revenues surged from AED 2.80 billion in 2025 to AED 13.89 billion in 2026, marking an increase of AED 11.09 billion. This is primarily due to the separation of revenue estimates of the Federal Authority for Identity, Citizenship, Customs, and Port Security from other federal revenues, which grants it with greater flexibility to develop its services in line with upcoming requirements and ongoing institutional transformations within Federal Government operations. In parallel, related revenues increased AED 10.30 billion compared to the previous year, reflecting the implementation of the tourist visa health insurance project and the facial recognition project, alongside higher demand for tourist visas.

Ministry revenues account for the second largest share of federal service fees, totaling AED 12.20 billion. This is primarily driven by revenues of the Ministry of Human Resources and Emiratisation, which may reach AED 8.07 billion in 2026, up from AED 6.75 billion in 2025, representing an increase of AED 1.32 billion. This growth reflects growth rates in the labor market and a direct increase in revenues linked to work permit issuance.

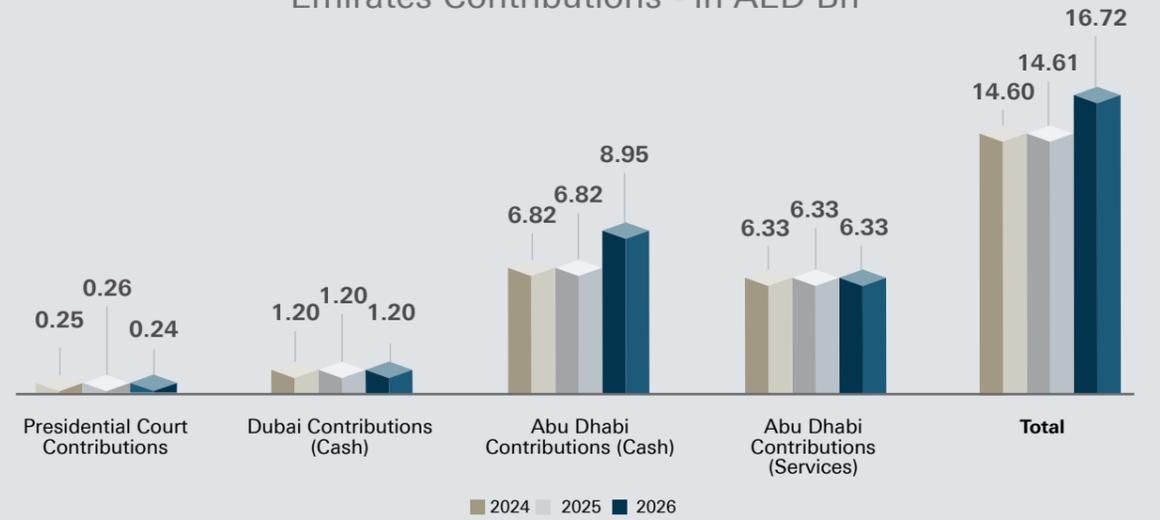
Federal Entity Service Fees - in AED Bn



### 3.2.1.2 Emirates Contributions:

The Emirates Contributions represent the fourth largest share of estimated revenues for the 2026 fiscal year, totaling approximately AED 16.72 billion. Within this category, Abu Dhabi accounts for the largest share, with contributions amounting to AED 15.28 billion, comprising both cash and in-kind contributions. This reflects an increase of AED 2.13 billion compared to the previous fiscal year, primarily attributable to financing the transfer of the school operations sector in Abu Dhabi to the Ministry of Education. This is followed by contributions from Dubai, totaling AED 1.20 billion, provided in cash. (Appendix – Table 3.2.1.2)

Emirates Contributions - in AED Bn

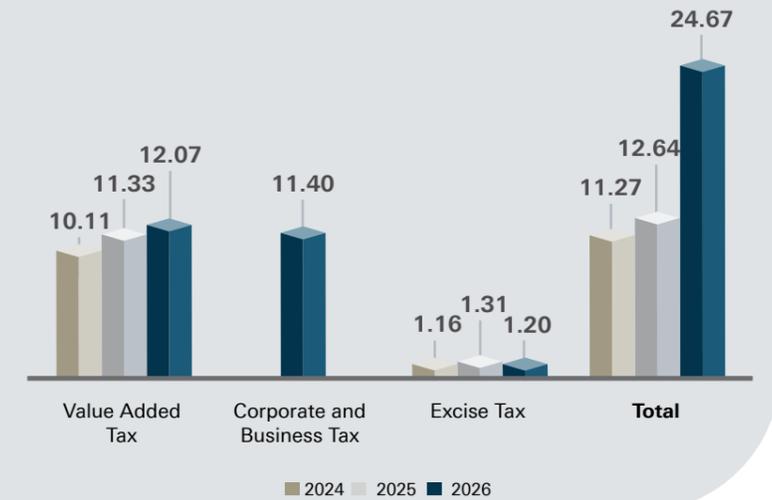


### 3.2.1.3 Taxes:

Tax revenues for the 2026 fiscal year are estimated at AED 24.67 billion. VAT accounts for the largest share within this category, amounting to AED 12.07 billion, reflecting a 6% increase compared to 2025, driven by the country's economic growth. (Appendix – Table 3.2.1.3)

Overall, revenues from this category increase by 95% compared to the previous fiscal year, primarily due to the introduction of the corporate tax, which is estimated to generate revenues exceeding AED 11.40 billion.

Taxes - in AED Bn



### 3.2.1.4 Pension Contributions:

Pension contributions represent the smallest share of estimated revenues for the 2026 fiscal year, amounting to AED 470 million. These revenues consist of military pension contributions and remain unchanged from the previous fiscal year. (Appendix – Table 3.2.1.4)



### 3.2.1.5 Investments Returns:

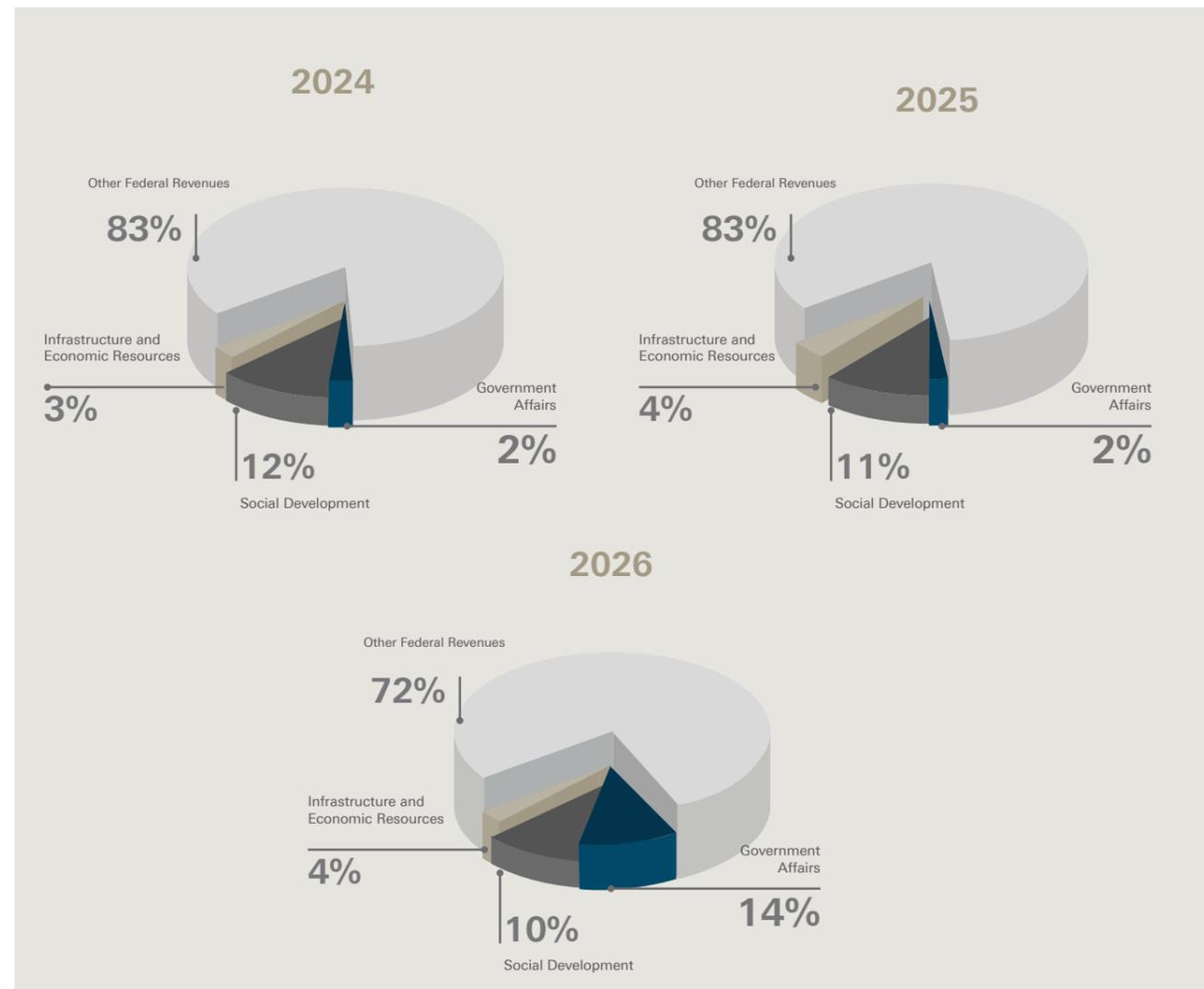
Total revenues from profits and investments for the 2026 fiscal year amount to approximately AED 20.44 billion, compared to AED 17.49 billion in 2025 and AED 14.59 billion in 2024, reflecting a CAGR of approximately 18% during 2024–2026. This growth demonstrates the effectiveness of investment decisions that contribute to achieving stable returns and expanding Federal Government revenues.

## 3.2.2 Revenue Distribution by Sector

As part of strengthening the principles of **financial transparency and economic sustainability**, the **UAE Federal Government** is developing a revenue estimation plan that ensures balance across various sectors and entities. This approach aims to:

- Enhance the efficiency of financial resource management by ensuring an **effective allocation of revenues** across sectors, which supports sustainable economic growth.
- Achieve **balanced and holistic development** that strengthens the performance of vital sectors such as **health, education, and infrastructure**.
- Mitigate **economic and financial risks** by diversifying revenue sources and reducing reliance on a single source, which contributes to the strengthening of national economic stability.

Estimated revenues of the Federal Government for the 2026 fiscal year reflect notable growth across multiple sectors, with particularly strong performance in the government affairs sector, which recorded a significant increase in revenues. In addition, the infrastructure and economic resources sector, along with the social development sector, contributed to the growth in total revenues, supported by the efforts of independent entities and key ministries. Presented below is an overview of revenue distribution by sector across federal entities, structured around four key sectors:



### 3.2.2.1 Infrastructure and Economic Resources Sector

Estimated revenues for the infrastructure and economic resources sector amounted to **AED 2.88 billion** in the **2025** fiscal year, representing 4% of total Federal Government revenues. Meanwhile, estimated revenues for the **2026** fiscal year increased significantly to **AED 3.19 billion**, primarily driven by **federal entity service** fees. Independent entities recorded a notable increase in estimated revenues for the 2026 fiscal year, led by the Telecommunications and Digital Government Regulatory Authority, with estimated revenues of AED 1.11 billion, followed by the Federal Authority for Nuclear Regulation, which reported revenues of AED 318 million. The Ministry of Economy and Tourism estimated its revenues at AED 920 million, followed by the Ministry of Energy and Infrastructure, with revenues totaling AED 671 million. (*Appendix – Table 3.2.2.1*)

This growth contributes to strengthening the infrastructure and economic resources sector through the following areas:



#### Promoting economic growth and investment

by enhancing UAE's competitiveness, attracting additional foreign investment, and supporting startups and SMEs, which in return contributes to economic diversification and job creation.



#### Strengthening strategic infrastructure

through financing initiatives and vital sectors that support the delivery of major projects such as Etihad Rail, alongside the development of road networks, airports, and ports. These investments also strengthen electricity and water infrastructure, supporting higher productivity and competitiveness.



#### Enabling the future through digital infrastructure development

by supporting digital transformation efforts and building an advanced digital ecosystem that enhances the efficiency of government services and streamlines procedures for citizens and residents, in line with future requirements.

### 3.2.2.2 Social Development Sector

The social development sector recorded steady growth in estimated revenues over recent years. Estimates amount to AED 7.72 billion in the 2024 fiscal year, increasing by 4% to reach AED 8.03 billion in 2025. Revenue estimates for the sector continued to rise, reaching AED 9.54 billion in the 2026 fiscal year, accounting for 10% of total Federal Government revenues. Estimated revenues are driven primarily by federal entity service fees. The Ministry of Human Resources and Emiratisation contributed the largest share of the estimated revenues, amounting to AED 8.07 billion (from work permit fees and fines), followed by the Ministry of Health and Prevention amounting to AED 150 million (from fees and licensing

of medical establishments, as well as attestation fees). Meanwhile, independent entities contributed to the estimated revenues, led by Emirates Health Services, which generated AED 647 million. This was followed by the UAE Drug Corporation, which introduced its services to support the future of the healthcare sector and strengthen pharmaceutical regulation to ensure the delivery of services to citizens and residents with the highest levels of efficiency; its revenues amounted to AED 315 million, primarily from treatment fees and licensing fees for healthcare facilities. United Arab Emirates University also recorded estimated revenues of AED 100 million. (*Appendix – Table 3.2.2.2*)

The **19%** increase in Social Development Sector revenues in 2026 is driven by each of the following areas:



**Empowering families and strengthening social cohesion:**

by supporting social and housing programs and empowering women, Emirati families, and residents, in a manner that enhances economic and social stability and contributes to building a cohesive and sustainable society.



**Enhancing education and building national capacities:**

by advancing the education system through targeted investment in educational infrastructure and modern technologies, enhancing education quality, and developing national talent to support future development.



**Enhancing quality of life through health sector development:**

by supporting health services and expanding investments in hospitals and advanced medical technologies, ensuring the provision of holistic healthcare that improves community health and stability.



**Upgrading the quality of social services:**

by improving service delivery mechanisms and developing innovative digital platforms that facilitate access to social services and enhance beneficiary satisfaction.

### 3.2.2.3 Government Affairs Sector:

Total estimated revenues for the government affairs sector amounted to **AED 1.66 billion** in the **2025** fiscal year, representing 2% of total Federal Government revenues. Meanwhile, estimated revenues for the **2026** fiscal year increased by more than AED 11.38 billion, reaching **AED 13.04 billion**, representing 14% of total revenues, primarily driven by **federal entities' service fees**. The Federal Authority for Identity, Citizenship, Customs, and Port Security accounts for approximately 84% of total estimated revenues within the government affairs sector and contributed to the substantial increase between the two years, following the separation of its budget from other federal revenue sectors. On the other hand, the

Ministry of Foreign Affairs contributed an estimated AED 1.33 billion in revenues, generated from attestation fees, certificates of origin, visa applications, and other related revenues. This was followed by the Ministry of Justice, with revenues amounting to AED 325 million, derived from judicial fees, fines, attestation fees, and bank interest.

This increase in revenues contributes to **enhancing the efficiency of government services** and improving the performance effectiveness of federal entities by **eliminating bureaucracy and streamlining administrative procedures** across the Federal Government. It also improves operational efficiency and expenditure. *(Appendix – Table 3.2.2.3)*

### 3.2.2.4 Other Federal Revenues:

This sector represents the largest share of Federal Government revenues. Revenues recorded under the Budget Law amounted to **AED 58.90 billion** in the **2025** fiscal year, and estimated revenues increased in the **2026** fiscal year to **AED 66.60 billion**, representing 72% of total revenues. In 2026, estimated **tax** revenues accounted for the largest share of this sector, amounting to **AED 24.67 billion**, up from AED 12.64 billion in 2025. This increase is primarily attributable to the introduction of the Corporate and Business Tax, with estimated revenues of AED 11.40 billion. Contributions from Abu Dhabi and Dubai are estimated at **AED 16.73 billion**. **Federal service fees** contributed AED 4.32 billion within this sector, represented by the estimated revenues from interest income and returns on bonds and sukuk. Meanwhile, estimated **investment income** revenues in 2026 reached AED 20.44 billion, comprising concession rights revenues and profits from Emirates Telecommunications Group company (e&g), the Central Bank, the Emirates Integrated

Telecommunications Company - du, as well as returns on government investments in companies in which the Ministry of Finance holds equity stakes. *(Appendix – Table 3.2.3.4)*

This sector represents the **largest share** of Federal Government revenues and serves as a key pillar in supporting **financial stability and achieving fiscal sustainability**. It does so by providing the Federal Government with adequate fiscal space and the capacity to finance major initiatives and strategic projects that **empower society**, while reducing reliance on alternative financing methods such as public debt. Sustained revenue growth will strengthen the Federal Government's capacity to contribute to the achievement of the UAE's ambitious economic and social vision, which focuses on comprehensive development and economic prosperity in line with the **UAE Centennial 2071**.

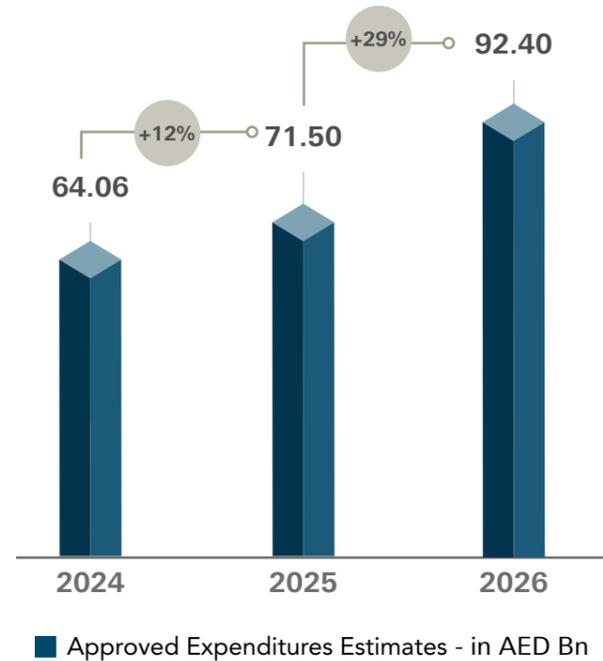


# 3.3 Federal Government Expenditures

The UAE continues its development journey by advancing its economic and social ecosystems, with a strong focus on reinforcing financial sustainability through enhanced efficiency in financial planning and the optimal utilization of federal financial resources. The Federal Government, represented by ministries and federal entities, allocates these resources to finance key initiatives, projects, and services, while ensuring spending efficiency and addressing societal needs. This approach supports sustainable development, drives the national progress agenda, and helps secure a prosperous future for Emirati families.

In line with the Federal Government's efforts to increase investment in projects with high economic and social impact, and to expand initiatives aimed at developing infrastructure and improving the quality of services provided to citizens and residents, total **Federal Expenses** for fiscal year 2026 are projected at approximately **AED 92.40 billion**, reflecting a compound annual growth rate (CAGR) of around **20%** over the period from 2024 to 2026. This growth underscores the UAE's ability to drive development and empower society through a more comprehensive and effective support framework, enabling the delivery of world-class government services and the achievement of the UAE's vision objectives.

The increase was reflected across several key areas, as follows:



## Establishing the Federal Financial Support Program

An investment program valued at AED 12.40 billion was established to support the government's financial position, strengthen the Federal Budget, and provide the necessary flexibility to finance newly introduced programs aimed at developing government services delivered to the community and reinforcing the government's overall financial position.



## Strengthening the School Operations Sector

An increase of approximately **AED 6.17 billion** was allocated to enhance the efficiency of educational services and improve the school environment through the expanded adoption of advanced technologies in public schools.



## Enhancing the Customs and Security Inspection Sector

A budget of **AED 900 million** was allocated to the sector, which was transferred to the Federal Authority for Identity, Citizenship, Customs and Port Security as part of the government's restructuring plan. This initiative aims to support the national economy, promote local production, protect the rights of citizens and residents, and enhance the efficiency of government services.

# 3.3.1 Expenditures by Category

As part of the Federal Government's commitment to enhancing transparency and improving the efficiency of financial planning, federal expenses are grouped into four main categories in line with international **economic classifications**. This approach contributes to the organization of expenditure items and supports sound financial planning, while also improving resource allocation and expenditure prioritization, whether related to operating expenses, employee compensation, or capital projects. This classification serves as a key tool for monitoring financial performance, assessing trends across fiscal years, and ensuring that expenditures align with development objectives, which in result enhances the optimal use of government resources. Accordingly:



## Employee Compensation

accounted for 34% of the total budget, estimated at AED 31.66 billion in 2026, compared to AED 25.50 billion in 2025 and AED 24.88 billion in 2024.



## Commodity and Service Supplies & Subsidies

accounted for 28% of the total budget, estimated at AED 25.68 billion in 2026, compared to AED 22.89 billion in 2025 and AED 21.91 billion in 2024.



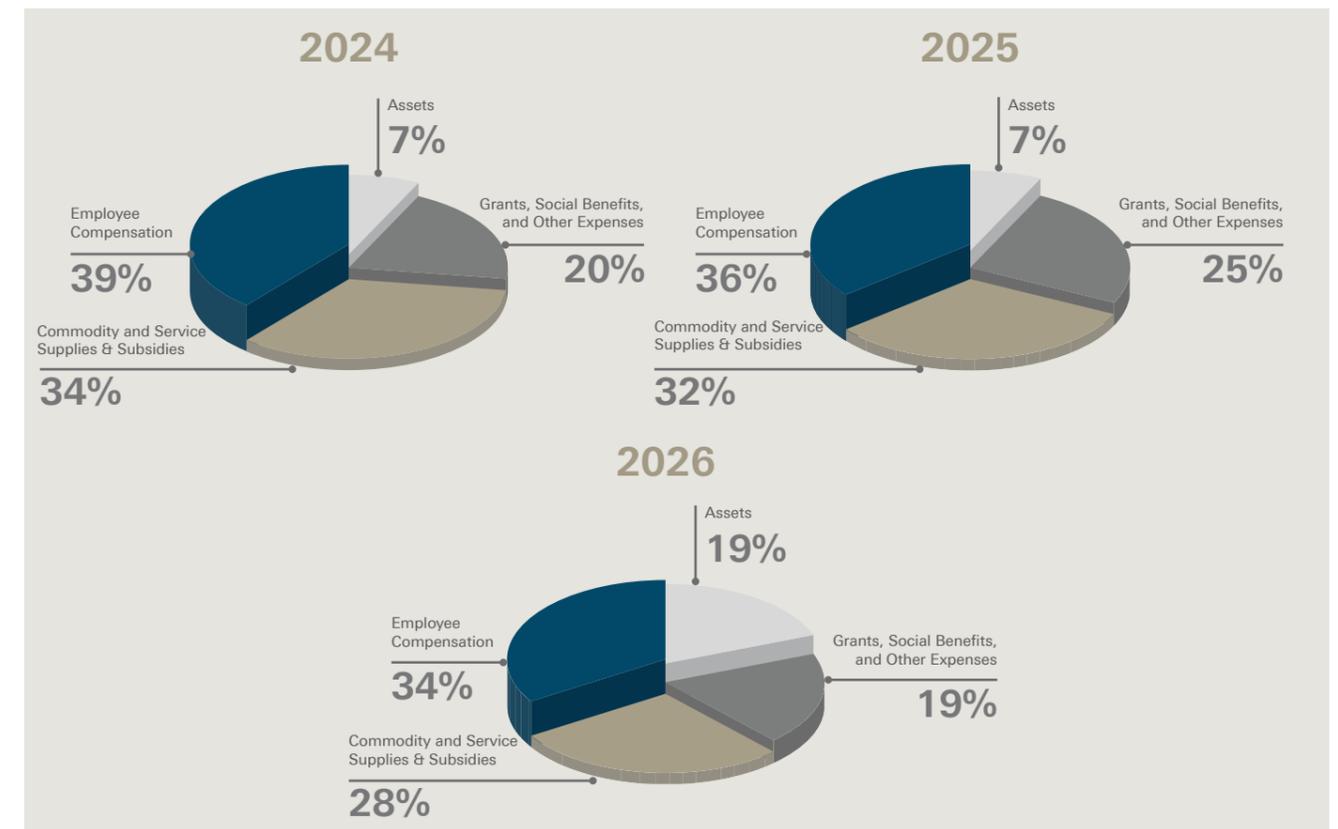
## Grants, Social Benefits, and Other Expenditures

accounted for 19% of the total budget, estimated at AED 17.16 billion in 2026, compared to AED 18.04 billion in 2025 and AED 12.66 billion in 2024.



## Assets

accounted for 19% of the total budget, estimated at AED 17.90 billion in 2026, compared to AED 5.07 billion in 2025 and AED 4.60 billion in 2024.





### 3.3.1.1 Employee Compensation

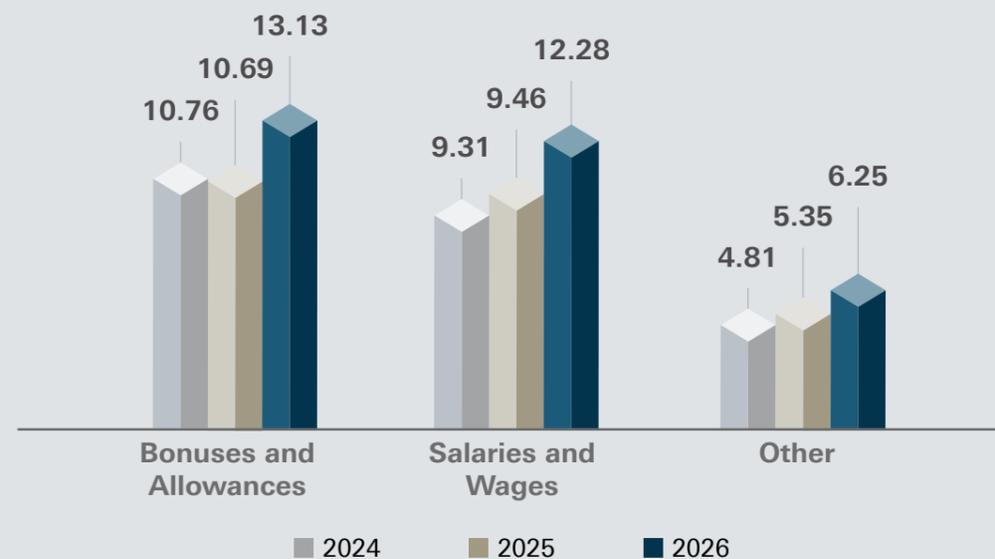
**Employee compensation expenditures** increased in fiscal year 2026, recording growth of approximately **24.2%** compared to the previous year, to reach **AED 31.66 billion**. This increase reflects the expansion of federal entities' requirements and the strengthening of their operational capacities, which helps in supporting service quality and enhancing responsiveness to community needs. It also underscores efforts to attract national talent from Emirati families, stimulate productivity and innovation, and improve overall performance efficiency.

**The Ministry of Education and the Ministry of Interior** accounted for the highest levels of expenditure on employee compensation in the 2026 estimates, with combined expenditures amounting to **approximately AED 15.61 billion**. This increase highlights both entities' commitment to strengthening human capital and allocating budgets that support an enabling work environment, in line with development requirements of the education and security sectors and their central role in serving the community.

**Bonuses and Allowances** represented the largest share of total employee compensation, accounting for **41.5%** of the total, valued at **AED 13.13 billion** in 2026, reflecting an increase of approximately **22.8%** compared to the previous year. **This increase is attributed to initiatives aimed at supporting innovation, achievements, and internally developed national initiatives that serve the community.**

**Salaries and Wages** amounted to **AED 12.28 billion** in 2026, growing by approximately **29.8%** compared to the previous year. This increase is primarily driven by the integration of the School Operations Sector and the Customs Inspection Sector into the Federal Government budget.

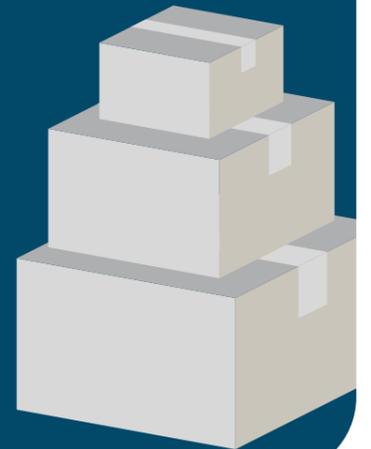
Employee Compensation - in AED Bn



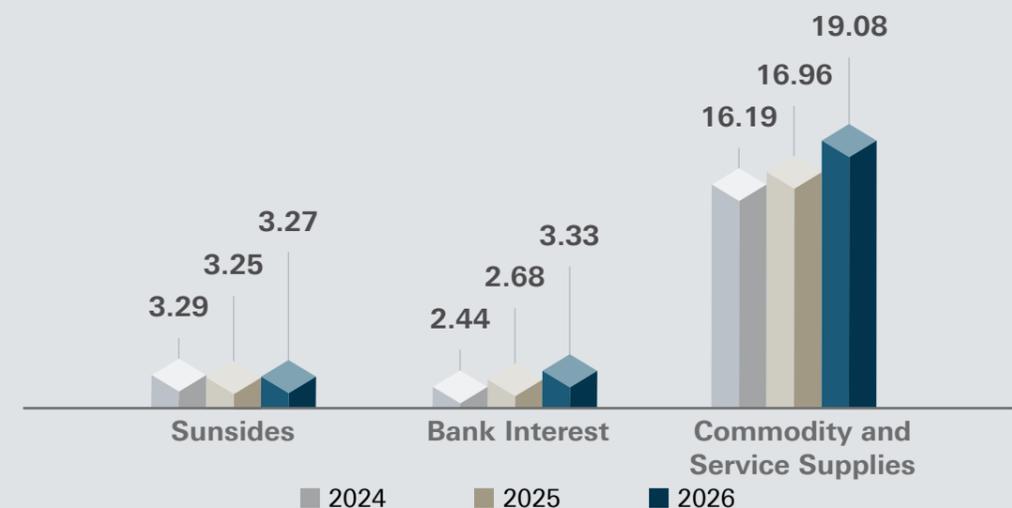
### 3.3.1.2 Commodity and Service Supplies & Subsidies

**Expenditure on Commodity and Service Supplies & Subsidies** increased in 2026, recording growth of approximately **12.1%** compared to the previous year, to reach **AED 25.68 billion**.

**Commodity and Service Supplies** constituted the largest portion, **74%** of the category, equivalent to **AED 19.08 billion** in 2026. This increase is driven by the expansion of federal entities' operational requirements and the need to meet maintenance demands and supporting services to ensure the continuity, quality, and efficiency of government facilities. Bank Interest expenditures reached **AED 3.33 billion** in 2026, covering financing related to government projects and programs, as well as the cost of servicing external and domestic public debt. In contrast, **Subsidies** remained stable at **AED 3.27 billion** in 2026, underscoring the Federal Government's continued commitment to supporting social programs, financing associations and clubs, assisting farmers and fishermen, and providing housing grants to citizens. These efforts contribute to **empowering Emirati families and residents and delivering high-quality government services that meet community needs.**



Commodity and Service Supplies & Subsidies - in AED Bn





### 3.3.1.3 Grants, Social Benefits, and Other Expenditures

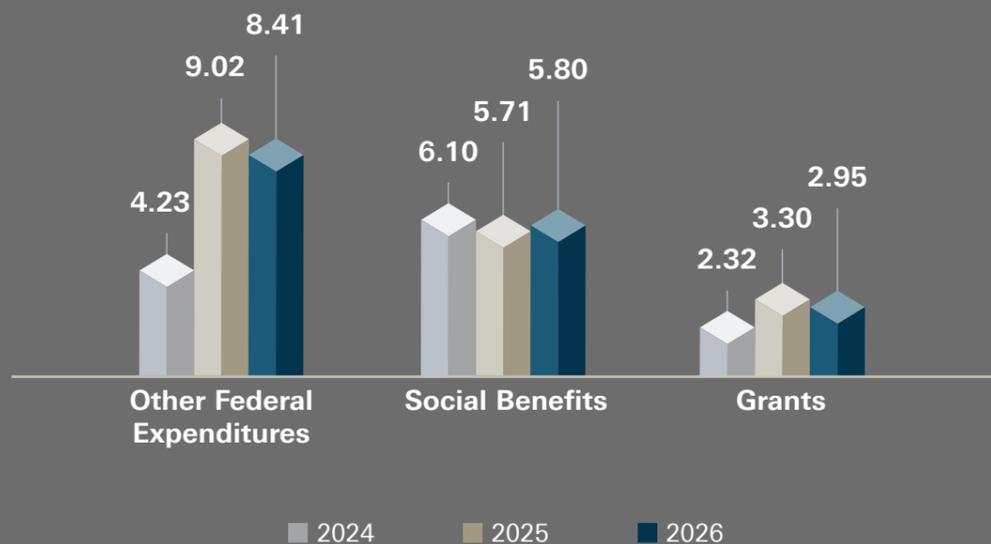
**Grants, social benefits, and other expenditures** amounted to **AED 17.16 billion** in 2026, compared to **AED 18.03 billion in 2025**. This change reflects efforts to enhance the efficiency of financial resource utilization and to better direct spending toward vital sectors with a direct impact on serving the community. The decrease is also attributed to the implementation of the **majority** of support programs in 2025 to assist those affected by rainstorms and flooding in the UAE.

**Other Federal Expenses represented** the largest share of this category, accounting for **49%** of total expenditures, equivalent to **AED 8.41 billion** in 2026. These expenditures cover the operational and strategic obligations of federal entities, including institutional development, support for technological systems and cybersecurity, promotion of innovation, and the development and qualification of national talent across various federal entities. They also encompass international cooperation initiatives and diplomatic missions, reinforcing the UAE's global standing and enhancing its presence on the international stage.

**Social Benefits** amounted to **AED 5.80 billion** in 2026, representing an increase of approximately 2% compared to the previous year. These allocations cover pensions and retirement benefits for both civilian and military retirees, including an increase in the minimum pension to AED 10,000. Such measures strengthen the national economy, support the social protection ecosystem, and help ensure the living stability of Emirati families.

**Grants** totaled **AED 2.95 billion** in 2026, funding international peacekeeping efforts, foreign aid, and obligations to the International Monetary Fund (IMF) and other international development funds, including the European Bank for Reconstruction and Development, the IMF Poverty Reduction Fund and Resilience and Sustainability Fund, as well as programs of the Arab Monetary Fund and the Islamic Development Bank Group. A portion of these funds was also allocated to strategic projects, notably the Lunar Gateway Station and the Zayed Educational Complexes, addressing increased demand for transfers from private to public schools and supporting the enhancement of government education. **These financial commitments underscore the UAE's role as a trusted global partner, advancing development and promoting stability at both regional and international levels.**

Grants, Social Benefits, and Other Expenditures - in AED Bn

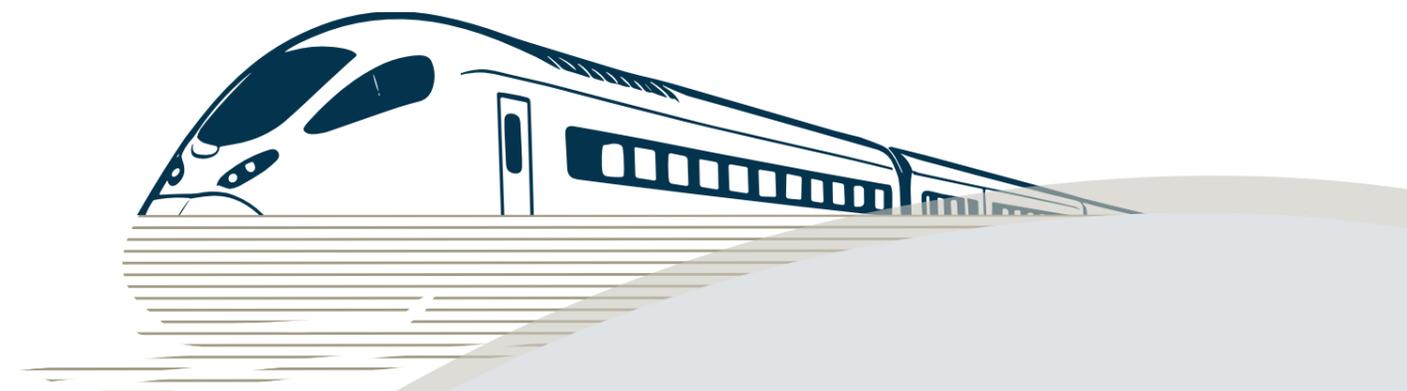


### 3.3.1.4 Assets

Assets increased in 2026 to **AED 17.90 billion**, reflecting the Federal Government's approach to expanding long-term investment projects. This growth is led by the **Federal Financial Support Program**, valued at AED 12.40 billion in 2026, followed by the **Etihad Rail project**, which accounted for AED 2.21 billion in the same year. This strategic focus supports long-term economic growth, strengthens inter-emirate connectivity, enhances quality of life, and promotes community prosperity and sustainable development.

Asset Details (AED million)

#	Item	2024 Estimates	2025 Estimates	2026 Estimates
1	Federal Financial Support Program	-	-	12,400
2	Etihad Rail	1,398	1,975	2,214
3	Financial Investments	870	841	705
4	Fixed Assets	1,333	1,203	1,351
5	Financial Assets	57	49	59
6	Projects	946	1,000	1,169
<b>Total</b>		<b>4,604</b>	<b>5,068</b>	<b>17,898</b>



## 3.3.2 Expenditures by Sector

The UAE Federal Government is committed to directing public expenditure in a manner that reflects socio-economic development priorities and supports sustainable growth. This is achieved by allocating resources according to approved **sectoral priorities** and in alignment with the mandates of federal entities, which include **22 ministries and 37 independent entities**. This allocation aims to enhance the efficiency of public finance management, strike a balance between infrastructure needs, social services, and economic sectors, and support financial investment programs. **It reflects the government's commitment to transparency and performance efficiency, ensuring that resources are directed toward activities that empower individuals and communities and improve quality of life.**



### Infrastructure and Economic Resources Sector

Represents **2.8%** of total public expenditures amounting to **AED 2.63 billion** in 2026

The Ministry of Energy and Infrastructure recorded expenditures of AED 1.19 billion, followed by the Ministry of Climate Change and Environment, with expenditures of AED 289 million. Among independent entities, the Federal Authority for Nuclear Regulation recorded expenditures of AED 318 million, followed by the Securities and Commodities Authority, with expenditures of AED 187 million. This distribution highlights the concentration of expenditures in entities directly linked to economic resources and infrastructure. *(Appendix – Table 3.3.2.1)*

The Ministry of Education recorded expenditures of AED 11.84 billion, followed by the Ministry of Community Development, with expenditures of AED 2.97 billion. Among independent entities, the Emirates Health Services registered expenditures of AED 5.00 billion, followed by the United Arab Emirates University, with expenditures of AED 1.87 billion. This distribution highlights the concentration of federal expenses in the education, health, and social sectors. *(Appendix – Table 3.3.2.2)*



### Social Development and Pensions Sector

Represents **37.5%** of total public expenditures amounting to **AED 34.63 billion** in 2026



### Government Affairs Sector

Represents **29.3%** of total public expenditures amounting to **AED 27.10 billion** in 2026

The Ministry of Interior recorded expenditures of AED 7.29 billion, followed by the Ministry of Defense, with expenditures of AED 6.49 billion. Among independent entities, the Federal Authority for Identity, Citizenship, Customs, and Port Security registered expenditures of AED 4.94 billion, followed by the State Security Apparatus, with expenditures of AED 1.33 billion. This distribution highlights that the largest share of expenditures is concentrated in entities directly responsible for government operations, security, and administrative services. *(Appendix – Table 3.3.2.3)*

The Ministry of Finance manages this sector by allocating federal expenses to ensure the financing of operational and financial obligations, as well as supporting federal entities and national initiatives. Expenditures cover public debt servicing, international obligations, operating expenses, and reserves earmarked for federal programs. This highlights the Ministry's pivotal role in ensuring the continuity of government activities and fulfilling federal commitments, which in return enhances spending efficiency and sustains government operations to serve the community and secures a prosperous future. *(Appendix – Table 3.3.2.4)*



### Other Federal Expenses Sector

Represents **13.7%** of total public expenditures amounting to **AED 12.67 billion** in 2026



### Financial Investments Sector

Represents **16.7%** of total public expenditures amounting to **AED 15.38 billion** in 2026

This sector comprises a portfolio of long-term investments in national projects. Following the Federal Financial Support Program, the main components of this sector in 2026 include investments directed toward the Etihad Rail project and various national entities. This growth underscores the critical role of financial investments in supporting fiscal stability and financing federal projects with strategic impact. *(Appendix – Table 3.3.2.5)*



### 3.3.3 Functional classification of federal government expenses

The distribution of federal government public expenses by functional classification for the period 2024–2026 directs resources across eleven sectors, ensuring the essential needs are met while supporting national programs and initiatives. This allocation reflects the government’s commitment to channeling federal funding in a way that promotes economic stability, enhances public services, and develops the following strategic sectors:

#	Functional Classification Sectors (AED million)	2024	2025	2026
1	Public Services	15,580	22,592	30,817
2	Defense	8,176	8,126	6,810
3	Public Order and Public Safety Affairs	8,438	8,179	9,585
4	Economic Affairs	3,436	2,544	1,439
5	Environmental Protection	227	316	111
6	Housing and Community Facilities	396	370	3,757
7	Health	5,015	5,505	5,652
8	Religion, Culture and Arts	1,159	1,289	1,100
9	Education	9,742	10,025	16,885
10	Social Affairs	9,623	9,738	925
	<b>Total Expenditures by Functional Classification</b>	<b>61,792</b>	<b>68,685</b>	<b>77,081</b>
11	Financial Investments	2,268	2,815	15,319
	<b>Total</b>	<b>64,060</b>	<b>71,500</b>	<b>92,400</b>



# 04

## Achievements and Objectives of National Initiatives

- 4.1 Investing in People through Efficient Public Services
- 4.2 Investing in People through Health Services
- 4.3 Investing in People through Education
- 4.4 Investing in People through the National Economy
- 4.5 Investing in People through Environmental Protection
- 4.6 Investing in People through Culture and Community Development
- 4.7 Investing in People through Public Safety
- 4.8 Investing in People through Facilities and Infrastructure



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# Achievements and Objectives of National Initiatives

Through the Federal Government, the UAE is implementing integrated national initiatives aligned with the UAE Centennial 2071 vision, reinforcing **investment in people and family as the cornerstone of a prosperous and sustainable future**. These efforts are driven by an approach centered on innovation, sustainability, and continuous development of government services, ultimately improving quality of life and enhancing society's ability to respond effectively to regional and global developments.



In this context, the UAE Federal Budget Yearbook highlights the qualitative achievements and strategic targets realized by federal entities, reflecting the allocation of resources toward priorities that **directly affect individuals' lives**, enhance spending efficiency, and improve public services across vital sectors. These achievements include developing government and digital services, advancing the healthcare and education ecosystems, supporting economic growth and environmental sustainability, strengthening social and cultural protection, reinforcing security and justice, and improving infrastructure and housing within an integrated ecosystem that **places people at the forefront and lays the foundation for a cohesive, secure society** capable of shaping a **prosperous and sustainable future**.

Initiatives data up to the end of November 2025.

# 4.1 Investing in People through Efficient Public Services

Through the budget allocated for **investment in people**, the Federal Government contributes to the development of the **public service ecosystem** with the aim of enhancing the efficiency of government services that impact the daily lives of individuals and institutions. This is achieved through accelerating digital transformation, streamlining procedures, and improving the quality of e-services in sectors such as education, health, and communications, ensuring ease of access, prompt delivery, and higher levels of reliability. This approach is grounded in a federal vision aimed at building a smart digital government that supports **innovation, eliminates bureaucracy**, and enhances customer experience, delivering an integrated service ecosystem that responds to the **needs of families and keeps pace with future requirements**.



In support of these efforts, a budget of **AED 30.82 billion** has been allocated to the sector in 2026, compared to **AED 22.59 billion** in 2025 and **AED 15.58 billion** in 2024.

Federal entities have contributed to achieving the sector's targets through the following pillars:

## 4.1.1 Digital Transformation and Zero Bureaucracy

Developing integrated digital services by restructuring procedures, digitizing manual services, and leveraging AI in key sectors:



### Education:

- Upgrading technical systems and leveraging modern technology to enhance operational efficiency, improve services for students and parents, and support federal entity employees, including developing and improving **90% of systems and apps** in line with established technical standards.
- Accelerating recognition of domestic qualifications through **system integration with licensed educational institutions**, processing **12,847 requests**, and completing authentication **on the same day** of submission.
- Updating governance and licensing procedures for higher education institutions, institutes, and training centers by **streamlining licensing steps** and updating processes to ensure **efficiency** and transparency in education services.
- Promoting a culture of quality and institutional excellence in universities through self-assessment, institutional excellence initiatives, and service improvement, all within a zero-bureaucracy framework.
- Launching the **360 Services** initiative to **simplify procedures** and improve digital service efficiency by **minimizing bureaucratic steps, reducing average service completion times**, applying global standards for evaluating digital government services, and implementing mechanisms to measure service impact for continuous improvement.
- Developing digital infrastructure and **university IT** services by implementing technology projects that meet stakeholder expectations, increasing the completion rate of requests under service-level agreements, and ensuring the availability of essential IT infrastructure services.
- Redesigning the academic program licensing and accreditation system, which led to reducing program approval procedures by **97%**.
- Addressing academic challenges proactively by analyzing **129,000** student performance records using AI and ML, **reducing student dropout rates from 10% to 8%**, and increasing retention rates by 5% among targeted students.



### Health:

- Unifying and streamlining the licensing process of healthcare professionals nationwide through a **unified national platform** that provides standardized assessments, a single employment system, and professional licenses valid across all Emirates.
- Enabling digital access to national health policies and legislation by **publishing them all** on a unified platform with summaries.
- Launching the AI-powered **Amana system** to analyze violations in healthcare facilities, make real-time decisions, and assist inspectors during healthcare facility inspections. The system identifies potential risks and provides proactive recommendations, enhancing oversight efficiency and improving inspection accuracy and transparency.
- Automating the review of engineering plans for healthcare facilities using AI, thus **reducing average review time by 40%** and accelerating report issuance to **5 minutes per plan**.
- Restructuring licensing services for healthcare facilities and professionals using AI by providing **80 services, covering 80% of licensing procedures**, serving over **100,000 users**, and reducing **processing times by at least 50%**.
- Regulating and licensing electronic and smart health systems by implementing a unified regulatory framework, increasing the number of licensed systems under the new framework by **20%**.



### Industry:

- Developing **digital industrial service** platforms to continuously enhance the customer journey and meet evolving requirements for government services in the industry sector.
- Updating the Industrial Technology Transformation Index (ITTI) framework by conducting **173 assessments**, onboarding **30 industrial companies**, creating **800 high-tech jobs** in 2024, and generating around **AED 1.04 billion** investments as a result of the assessments.
- Enhancing digital accessibility for **people of determination** by **incorporating sign language** on the official website, ensuring compliance with digital accessibility standards.
- Achieving **zero bureaucracy** in industrial services by **restructuring 20 services and 10 processes** during 2024 and 2025.
- Developing the smart specifications model, which led to a **50% cost reduction**, completing integration with **55 national and regional systems**, and achieving a 93.2% product compliance rate with specifications.



### Telecommunications:

- Launching a **digital channel to measure network coverage quality**, which enabled access to real-time indicators from request submission to closure, leading to **improved telecommunications service quality** and enhanced competition among operators.
- Conducting a large-scale national benchmarking survey of **mobile networks** across the UAE, assessing the quality of mobile networks and services, strengthening the quality and efficiency of telecommunications operators' networks and services, which contributes to improved overall sector performance, service sustainability, and maintaining the UAE's position **as a leading nation in information and communications technology**.
- Assessing the **digitization of telecommunications services** through online channels by measuring the efficiency of B2C and B2B services and identifying **areas of improvement** to accelerate digital transformation in the sector.
- Regulating and governing the **SMS market** by documenting sender codes and applying new regulatory controls to combat fraudulent messages and **protect users**.
- Developing an automated system to measure **fixed internet quality**, monitoring speeds and stability, and providing analytics to support infrastructure planning and improvements, therefore enhancing **service quality and performance**.
- Evaluating and classifying licensed service centers to unify service standards, ensure consistency, and **encourage competition** in providing telecommunications services.
- Establishing a modern, **AI-powered platform** to streamline and automate the registration, testing, and certification of telecommunications equipment, with real-time monitoring to enhance compliance with global standards and reduce manual intervention.
- Conducting a comprehensive assessment of competition in the mobile market using a price index to determine proactive commitments, strengthen competition, **improve service quality, and reduce prices**.
- Implementing independent audits of licensed operators' billing systems, **covering 14 direct and indirect aspects**, to improve **billing accuracy**, enhance transparency, and reduce disputes.





## 4.1.2 Innovation and Enhanced Government Performance

- Upgrading the digital infrastructure of the Federal Network (**FEDnet**) to enhance service efficiency and impact on beneficiaries, including:

- Operating the **Government Services Bus (GSB)**, enabling federal entities to exchange data and files seamlessly within an integrated framework. In 2024, the service processed 2.6 billion transactions, resulting in:

 **45 million hours** saved by the government

 **AED 6.3 billion** in cost savings

 **21,000 ton** reduction in carbon emissions

- Migrating federal entity systems and programs to a **high-performance national cloud infrastructure** on the FEDnet to achieve digital sovereignty and strengthen **cybersecurity**.
- Upgrading Cisco Systems on FEDnet.
- Enhancing the current IT Service Management (**ITSM**) system used across FEDnet.
- Digitizing legislative and regulatory integration tools between the government and the Federal National Council by digitizing **18** legislative and regulatory **processes**.
- Simplifying **employee self-service** procedures by reducing procedural steps and improving transaction efficiency through AI-powered digital solutions, such as **virtual assistants**, transforming the government employee journey **from recruitment to retirement** into a smart, digital experience.
- Accelerating and streamlining government correspondence management via a **unified digital platform** that enables electronic processing, real-time tracking, adherence to timelines, and integration with the **GovSign platform** to facilitate daily tasks.
- Accelerating AI adoption across federal entities by appointing **31 AI executives**.
- Promoting AI applications in government through a dedicated initiative **recognizing the best AI applications** and developing a roadmap to support effective deployment.
- Establishing a **national framework for professional AI use by activating the UAE AI Charter**, supported by specialized workshops involving more than 250 employees, enabling the effective and responsible adoption of AI.
- Building national AI capabilities through the implementation of a training program aimed at equipping one million **individuals** with essential AI skills and fundamentals, with the **participation of 20 senior officials**.



## 4.1.3 National Digital Infrastructure

- **Enhancing the national digital identity and digital wallet capabilities**, reaching nearly **11 million users**, integrating more than **322 public and private sector service providers**, and issuing over **17 million trusted digital documents through the digital wallet**, resulting in:

 **25.1 million hours** saved by the government

 **AED 3.5 billion** in cost savings

 **410,000 ton** reduction in carbon emissions

- **Improving digital accessibility for people of determination and senior citizens (digital inclusion)**, with 18 individuals with hearing, visual, and physical disabilities participating in testing the digital identity application, contributing to improved accessibility standards and greater inclusivity and ease of use for people of determination.
- **Developing the unified government services platform (U.ae)**, which recorded **141 million** visits in 2024, provided access to over **3,000** government **services**, and supported more than **50 languages**, which significantly improved user experience. The platform also includes **“U Ask,”** an AI-powered virtual assistant, offering an interactive and advanced experience for users.

## 4.2 Investing in People through Health Services

Through the budget allocated for **investment in people and the promotion of healthy longevity and quality of life**, the Federal Government is implementing an integrated package of preventive and smart health initiatives that place the health of individuals and families at the forefront of its priorities. These efforts reflect the UAE’s commitment to shifting **from treatment to prevention**, leveraging innovation and advanced technologies to enhance the quality, efficiency, and speed of healthcare services while reducing treatment costs. This approach empowers families to better care for their children and contributes to building a **cohesive society** characterized by preparedness and well-being, while supporting the comprehensive development journey **toward a prosperous and sustainable future**.



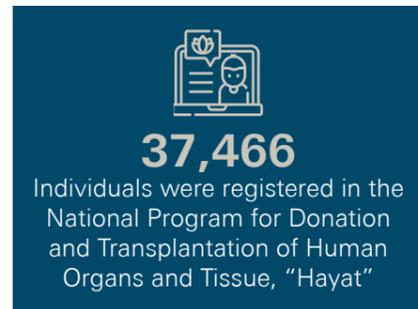
In support of these efforts, a budget of **AED 5.65 billion** has been allocated to the sector in 2026, compared to **AED 5.51 billion** in 2025 and **AED 5.02 billion** in 2024.

Federal entities have contributed to achieving the sector's targets through the following pillars:



## 4.2.1 Innovation in Public Health Services

- **Supporting the blood bank inventory by upgrading and providing** medically equipped **blood donation buses** featuring the latest technologies, **establishing a smart blood bank system**, and ensuring constant availability of all blood types at levels exceeding 95%.
- Improving the quality of nursing services, enhancing the work environment for nursing staff, and increasing compliance levels with accreditation standards to over **90%** through the **implementation of MAGNET program**.
- **Enhancing healthcare facilities' capacity to manage and** rapidly respond to **CBRNE hazardous materials incidents**, with relevant hospital readiness expected to exceed 80% by the end of 2026.
- Obtaining CARF accreditation (the international Commission on Accreditation of Rehabilitation Facilities) for all **physical therapy** facilities.
- Establishing the National Center for Regulating **Human Organs and Tissues Transplantation** which aims to develop prevention and treatment programs and promote a culture of human organ and tissue donation, where:



- **Developing** and monitoring the hospital **nutrition care system** through the implementation of a comprehensive electronic system to manage nutrition departments, food units, and food services in hospitals, in addition to ensuring food safety. This increased patient satisfaction to over **95%**.
- Enhancing **telemedicine** across healthcare services, including specialized outpatient clinics and mental health services. Telemedicine accounted for **approximately 25%** of all healthcare services, including primary healthcare, mental health services, and hospital care, serving more than **218,000** patients.
- Providing **virtual primary healthcare** services for initial medical diagnosis, emergency cases, appointment scheduling, and medication dispensing, achieving an adoption rate of approximately **17%** and serving more than **124,000 patients**.
- Enhancing the efficiency and safety of medication disposal through the automation of storage, preparation, and dispensing processes via **robotic pharmacies**. Automated dispensing reached approximately **86%** across pharmacies implementing the system, with more than **832,000 medication packages** in the first half of 2025 alone. The initiative is expected to reduce patient waiting time to around **five minutes**.
- Enhancing the efficiency of ambulance services through the establishment of an electronic platform to automate patient transport requests, as well as improving ambulance vehicle specifications and in-ambulance emergency medical intervention capabilities, which contributed to achieving a response time of less than **15 minutes**, with a **100%** on-time compliance rate.
- Developing proactive digital ambulance services to ensure safe patient transport between the organization's facilities and partner entities.



## 4.2.2 Enhancing Preventive Healthcare Services

- Enhancing the quality of school health services, improving students' health indicators, and strengthening early detection of health issues, through the following initiatives:



**~157,000 students**  
underwent screenings  
under the obesity program



**+45,000 students**  
were vaccinated



**+13,000 students**  
underwent dental health  
screenings

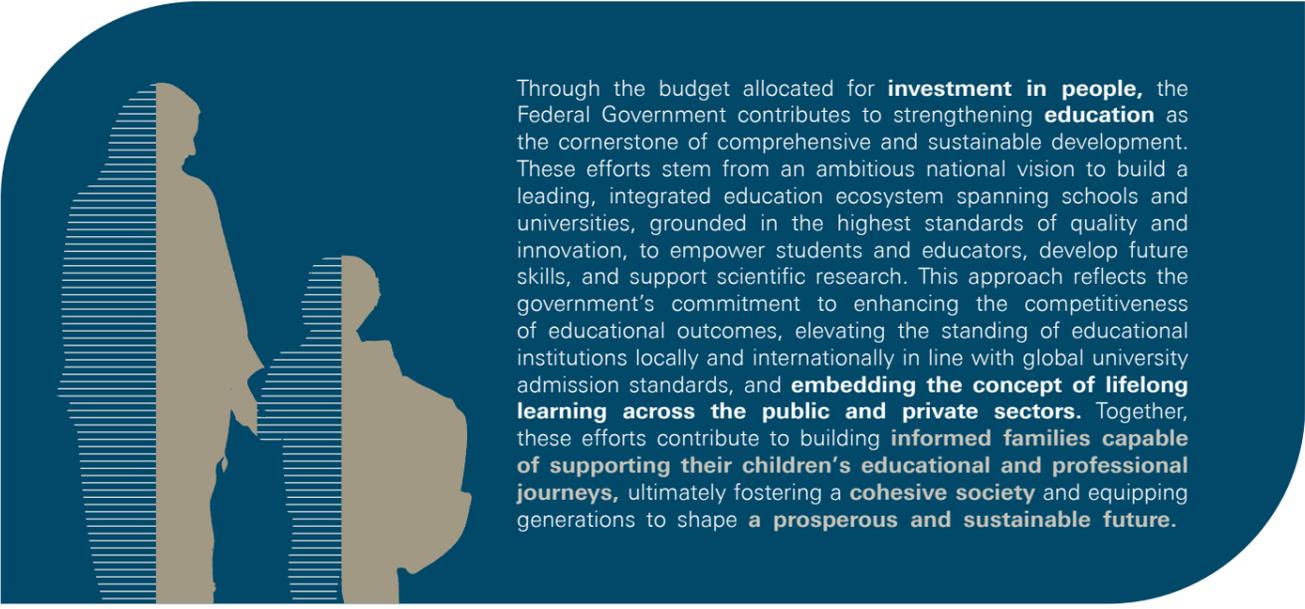
- Improving **dietary habits and behaviors in schools** by conducting school meal design labs in collaboration with chefs and nutritionists, as part of the National Nutrition Strategy.
- Enabling early detection of non-communicable diseases—including cardiovascular diseases, hypertension, diabetes, cancer, lung diseases, osteoporosis, and depression—through the comprehensive periodic screening program **"Itmi'nan."**
  - The first of its kind in the Middle East and North Africa, delivering comprehensive screening results within **20 minutes**.
  - Coverage reached **~63%**, with **+86,000 beneficiaries** served.
- Developing **specialized international medical fellowship programs** to enhance therapeutic services, achieving diabetes control rates exceeding **50%** among patients, heart attack mortality rates of less than **2%** for patients receiving catheterization, and readmission rates of less than **4%** for bariatric surgery patients.
- Applying AI in advanced diagnostic imaging for breast cancer and tuberculosis to strengthen prevention and early detection, resulting in the diagnosis of more than **150 breast cancer cases, 80% of which were identified at early stages, significantly improving treatment outcomes**. Achieving a diagnostic accuracy rate of **98%**, with image processing completed in just **one minute**, resulting in treatment cost savings exceeding **AED 30 million**.
- Enabling early detection of mental health disorders, including autism in children and depression in adults. More than **1.2 million** individuals benefited from mental health screening services, and **32,000 children** were screened for autism within a single year.



## 4.2.3 Enhancing Healthcare Statistics Services

- Implementing the **National Health Survey (NHS)** in collaboration with the World Health Organization, with plans to launch the **National Nutrition Survey (NNS)**.
- Establishing a national healthcare data repository combining **more than 40 dashboards** to support decision-making through **400 health-related KPIs**, in addition to a national disease registry system covering **10 disease registries**.
- Providing government services statistics and forecasts of future demand trends through **comprehensive dashboards that track, analyze, and evaluate service performance**: clinic capacity, vaccinations/immunization, autism, people of determination, zero harm, and venous thromboembolism (VTE) in hospitals.

## 4.3 Investing in People through Education



Through the budget allocated for **investment in people**, the Federal Government contributes to strengthening **education** as the cornerstone of comprehensive and sustainable development. These efforts stem from an ambitious national vision to build a leading, integrated education ecosystem spanning schools and universities, grounded in the highest standards of quality and innovation, to empower students and educators, develop future skills, and support scientific research. This approach reflects the government's commitment to enhancing the competitiveness of educational outcomes, elevating the standing of educational institutions locally and internationally in line with global university admission standards, and **embedding the concept of lifelong learning across the public and private sectors**. Together, these efforts contribute to building **informed families capable of supporting their children's educational and professional journeys**, ultimately fostering a **cohesive society** and equipping generations to shape a **prosperous and sustainable future**.

In support of these efforts, a budget of **AED 16.89 billion** has been allocated to the sector for 2026, compared to **AED 10.03 billion** in 2025 and **AED 9.74 billion** in 2024.

**Federal entities have contributed to achieving the sector's targets through the following pillars:**

**Improving the Education Environment through:**



### 4.3.1 Optimizing the Education System and Learning Environment

- Enhancing the **quality of the educational environment and fostering innovation** through:
  - Enhancing the readiness of **learning resources, scientific research, and innovation** in schools by equipping **427 schools** with modern learning resources, increasing the update rate to **85%**, and raising the percentage of schools with dedicated research and innovation resources to **40%**.
  - Developing the infrastructure for **scientific experimentation** by establishing and equipping science laboratories in **18 schools**.
- **Introducing and enhancing academic and training programs**, as well as continuous education initiatives, in alignment with global trends.
- Enhancing students' skills and capabilities to prepare them for university specializations and future careers, particularly in the following areas:
  - **Robotics, technology, and AI** (**2,000** students participated in robotics and artificial intelligence competitions)

- **Scientific and economic disciplines** through participation in local and international **Olympiads** in chemistry, physics, mathematics, and economics, with **5,010 students** participating locally and in the International Chemistry Olympiad.

- **Reviewing and enhancing admission criteria in higher education institutions** to improve accessibility and increase acceptance opportunities.
- **Anticipating the future of higher education** by identifying new opportunities for academic and research excellence.
- Steering higher education toward technical and vocational education and training (TVET), in line with labor market requirements within a **lifelong learning framework**.

In its efforts to **support families** in empowering their **children with determination** and enhancing their educational opportunities, the Federal Government provided assistive devices, technologies, and smart learning tools. This contributes to improving their ability to actively participate in the educational process and supports their presence in an inclusive learning environment that meets their educational needs and fosters their academic and social development.

It also contributed to qualifying **healthcare facilities** to become accredited educational centers for medical and health training, aiming to enhance the efficiency of healthcare professionals—particularly Emiratis—and strengthen the sustainability of the healthcare workforce. A total of **76** facilities is expected to be accredited by the end of 2026.



### 4.3.2 Enhancing Staff Efficiency

- Implementing programs to build the skills of educational and administrative staff in **AI technology**, training a total of 29,000 participants.
- Attracting and equipping talent with necessary skills through the **Pre-Service Teacher Diploma Program**, the Induction Program for New Teachers (**Bidaya**), and the **Teacher Grant** Project.
- Upskilling current teachers through the "**Kafa'at Program**," which enables the adoption of the latest educational practices from advanced countries.

These initiatives led to the **improvement of the professional performance of both current and new teachers by at least 25%**, based on pre- and post-assessment results, and the **adoption of new educational practices in at least 80% of educational institutions**. Additionally, **85% of newly appointed teachers were retained after 12 months**.

The government also **supports** upskilling of government employees and citizens by providing a rich and comprehensive digital learning experience through the **Digital Academy Platform**, which is available for free to the public and offers content that enhances digital readiness in line with the latest technological trends. These efforts resulted in the **Digital Academy receiving the Silver Award for Best Training Platform at the Brandon Hall Awards**. In addition, **AI capabilities** were developed among all Federal Government personnel.





### 4.3.3 Strengthening the UAE's Position within the International and Regional Education Ecosystem

- Consolidating the global position of educational institutions through:



Enhancing research collaboration and increasing the number of research publications and citations by academic staff (**Research Strategy – R2**).



Establishing and activating **comprehensive strategic partnership** agreements **with international universities** aligned with the specializations of local educational institutions, such as Anwar Gargash Diplomatic Academy's partnership with Johns Hopkins University - School of Advanced International Studies (JHU-SAIS) and Sciences Po.

This enhances the position of educational institutions within international competitiveness and scientific research indicators and improves university rankings in global classifications (QS, THE, etc.).

- Hosting international academic events (the **57th International Chemistry Olympiad 2025**, with the participation of **93 countries** and **300+ talented** high-school **students**).
- Increasing the number of international students through partnerships with educational consultants to provide guidance and encourage international students to enroll in the UAE's universities, including the Higher Colleges of Technology (Go Global initiative).



### 4.3.4 Strengthening the Scholarship Ecosystem

- Developing and reengineering the monitoring mechanism for scholarship and international students, streamlining procedures and reducing the required steps and documents by **50%**.
- Implementing automatic recognition of university qualifications for students studying abroad and establishing connections with **more than 15 scholarship entities** within the country, benefiting **341 scholarship students**.
- Sending **100 teachers** on a **12-month** international fellowship to Singapore under the "**EdBridge**" program.
- Sponsoring **270 students** from grades 10 and 11 to six countries (Japan, Russia, China, Malaysia, Singapore, and South Korea) under the supervision of **30 mentors**, with the aim to sharpen their planning, goal-setting, and decision-making skills, and align their abilities with academic and career pathways.

## 4.4 Investing in People Through the National Economy



Through the budget allocated for **investment in people**, the Federal Government contributes to establishing an attractive and sustainable **economic and investment** environment that empowers families, creates job opportunities, and promotes long-term living stability and growth. This is guided by a national vision focused on attracting high-quality investments, supporting start-ups and medium-sized enterprises, and fostering innovation and entrepreneurship, which in return enhances the competitiveness of the national economy and **supports societal prosperity**.

These efforts have contributed to building a more efficient and flexible labor market that ensures a smooth transition from education to employment, enhances graduate readiness, and boosts human capital productivity. They also support the objectives of the **National Investment Strategy 2031** and reinforce the UAE's position among the **world's top destinations** for foreign direct investment and in investor confidence. This, in turn, has a **positive impact on household income and stability**, laying the foundation for a **prosperous society** and a sustainable economy.

In support of these efforts, a budget of **AED 1.44 billion** has been allocated to the sector for 2026, compared to **AED 2.54 billion** in 2025 and **AED 3.44 billion** in 2024.

Federal initiatives have contributed to achieving the sector's targets through the following pillars:



## 4.4.1 Investment Environment Enhancement

- Increasing the UAE's attractiveness for foreign direct investment by launching **international promotion campaigns** across **100 countries** and hosting **10 international seminars and events**.
- Strengthening the unified investment identity and streamlining investor journey by **transforming the Invest in UAE** platform into a fully integrated digital hub, and by developing a comprehensive national platform for **investor engagement (iHub 2.0)** that connects foreign investors with small and medium-sized enterprises. In addition, facilitating investment decision-making through an internal platform for **bilateral investment** and **double taxation avoidance agreements**.
- Stimulating sectoral investment, covering:



### Health Sector:

Attracting **50 investors** and increasing the number of healthcare facilities by **10%**.



### Industrial Sector:

Boosting investment through the **Make it in the Emirates Forum**, with **122,000 visitors**, signing over **187 agreements and memoranda of understanding**, and announcing **4,800 local products** with purchase opportunities valued at **AED 168 billion** in 2025. In addition to promoting Emirati craftsmanship and heritage industries by engaging **216 Emirati artisans** as part of the **Year of Community 2025**.



## 4.4.2 Innovation and Entrepreneurship Support

- **Promoting innovation and supporting innovative companies** through the **Mohammed Bin Rashid Innovation Fund** across key sectors in line with national directions to support innovation and build a diversified, knowledge-based economy, delivered through several programs:
  - **Guarantee Scheme**, which targets innovative companies with proven revenues and growth, and seeks to accelerate their expansion by facilitating **access to the required financing for their projects at lower cost**, supported by government-backed guarantees.
  - **Innovation Accelerator**, which aims to enhance the growth potential of innovative companies by **providing world-class services** and specialized training programs to develop skills and **create networking opportunities with the public and private sectors**, contributing to growth and paving the way for success for program members.
  - **Innovation Trailblazers**, a national competition designed to empower the next generation of **innovative students** and young entrepreneurs by supporting the **transformation of ideas into products or startups**, in addition to creating opportunities to connect with investors and partners.

The Fund expanded its application outreach to **99 countries**, and the programs of the **Mohammed Bin Rashid Innovation Fund** have supported **more than 190 members** across 10 cohorts, contributing to the creation of **over 1,000 jobs** within the UAE, reinforcing its role as a key driver of innovation-led economic development.

- **Promoting innovation for a digital future and support youth** through initiatives that turn creative ideas into actionable projects, most notably the **UAE Hackathon**, under the theme **"Data for Happiness and Quality of Life."** The hackathon attracted **13,347** participants and engaged **236** strategic partners from both public and private sectors, generating **430** innovative projects over the past seven editions and contributing to digital innovation and the growth of the national economy.
- **Designing and implementing an effective governance and management system for scientific research, innovation, and entrepreneurship**, fostering a supportive environment for faculty members, students, and external partners. These efforts contribute to boosting research productivity, improving the quality of outputs in vital sectors, and advancing the UAE's **sustainable economic development**.



## 4.4.3 Labor Market Development

- Developing the **labor market information system** to provide an integrated central database of labor market requirements in the UAE, supporting analysis, research, policy development, and decision-making.
- **Promoting partnerships with priority sectors** to prepare students and graduates for the future labor market, equipping them with practical and specialized skills, and fostering entrepreneurship and applied innovation to support economic growth in both public and private sectors. The efforts of federal educational institutions included:
  - Redesigning the **scholarship** program to better align with **labor market needs** and signing **six strategic partnerships** with national employers (Emirates Airlines, Etihad Airways, Emirates Nuclear Energy Company, Ministry of Human Resources & Emiratisation, Emirates Global Aluminium and Dubai Electricity & Water Authority).
  - Delivering proactive graduate employment services by automatically creating and linking job-seeker profiles to opportunities on Nafis platform, which contributed to the employment of **57%** of active job-seeker profiles.
  - Launching a multidisciplinary micro-credentials system based on the analysis of local and global labor market needs and trends, ensuring alignment with evolving labor market requirements.
  - Enabling students and graduates to gain practical experience through applied platforms and initiatives, including:



AI-Powered Career Services Enhancement Program to improve the efficiency of career guidance provided to students. It contributed to an **80%** employment rate for graduates in 2025.



Maharat Platform to develop practical skills and connect the education sector with the labor market. By mid-2025, **79** students had registered, and **8** actual projects were implemented.

- **Establishing a smart digital platform** by 2026 to directly connect healthcare professionals with healthcare facilities and provide a comprehensive reference database of accredited competencies supporting faster employment and mitigating challenges related to workforce sourcing and licensing or renewal delays.
- **Developing the Digital Economy Package (four initiatives)** to facilitate access to jobs and promote the growth of the digital economy sector. The package includes:



**Digital Jobs Platform, in collaboration with LinkedIn**, to aggregate digital economy job opportunities and match technical skills with vacant positions.



**Digital Academy Platform, in collaboration with Jahiz**, to develop core and advanced digital skills through future-oriented learning pathways.



**Incentive Program for Digital Economy Companies**, providing AI-powered tools and benefits to support **over 100,000 startups by 2029**.



**Technology Manager Service for Digital Economy Companies** designed to enable startups to seamlessly access specialized technical expertise.



## 4.4.4 Space Sector Development

- Developing highly skilled Emirati workforce in space technology, advancing knowledge, scientific research, and space applications that benefit humanity, and laying the foundation for a knowledge-based, sustainable economy that promotes diversification and innovation through the **Emirates Mars Mission**. Achievements include the publication of more than 100 scientific research papers, over **50** scientific contributions in international conferences, and winning the Team Achievement Award from the International Academy of Astronautics.
- Enhancing the national journey and capabilities in the private space sector in innovation and advanced technological development through **the Emirates Mission to the Asteroid Belt 2028**, which aims at **exploring deep space and unraveling the origins of the solar system**. Key milestones include **the launching of a spacecraft to explore the asteroid belt**, as well as the participation of **over 60** Emirati students from four U.S. universities in a research campaign with NASA, and official **COSPAR** approval for the asteroid protection plan, with launch scheduled in 2028 in collaboration with Japan's **MHI**.



The UAE Space Agency achieved significant regulatory milestones, including **licensing the National Space Science and Technology Center (NSSTC)** by issuing the first non-commercial license to support scientific research and space experiments, as well as granting launch permits for **three strategic satellites** for Space42 to enhance national capabilities in space data and operations. **The space object registration ecosystem** was further developed, and **six space objects** were registered in the national registry in compliance with international treaties. The **MBZ satellite** was also registered according to the highest international regulatory standards.



## 4.5 Investing in People through Environmental Protection

Within the framework of **people investment and in pursuit of national leadership in environmental and climate action**, the Federal Government plays a key role in advancing the transition toward a green economy, reducing carbon emissions, improving waste management, and reinforcing the country's global presence and international cooperation on climate change and natural resource sustainability, including the protection of animal and agricultural resources. This aims to empower **households**, support **community health**, and enhance the quality of life in the UAE.



In support of these efforts, a budget of **AED 111 million** has been allocated to the sector for 2026, compared to **AED 316 million** in 2025 and **AED 227 million** in 2024.

Federal entities have contributed to achieving the sector's targets through the following pillars:



### 4.5.1 Livestock and Agricultural Wealth Protection

- Implementing new laboratory tests accredited by the **UK Accreditation Body (UKAS)** and adhering to strict **ISO/IEC 17025** international standards.
- Qualifying **13 branch laboratories** affiliated with the national laboratories, ensuring a comprehensive environmental ecosystem dedicated to the protection and safety of animals, agriculture, and food. These measures enhance biosecurity, strengthen epidemic response readiness, and support food security.
- Implementing preventive programs, including vaccinating **80% of livestock** against foot-and-mouth disease and peste des petits ruminants, and controlling disease-carrying insects, such as those responsible for bluetongue and Crimean–Congo hemorrhagic fever. In addition, **100%** of imported camel shipments are screened for camel coronavirus, enabling veterinary authorities to isolate infected cases and prevent disease transmission. The fulfillment rate for operational supply requests for the Epidemiological Surveillance Program reached **100%**, reflecting continuous nationwide readiness.





## 4.5.2 Green Economy Promotion

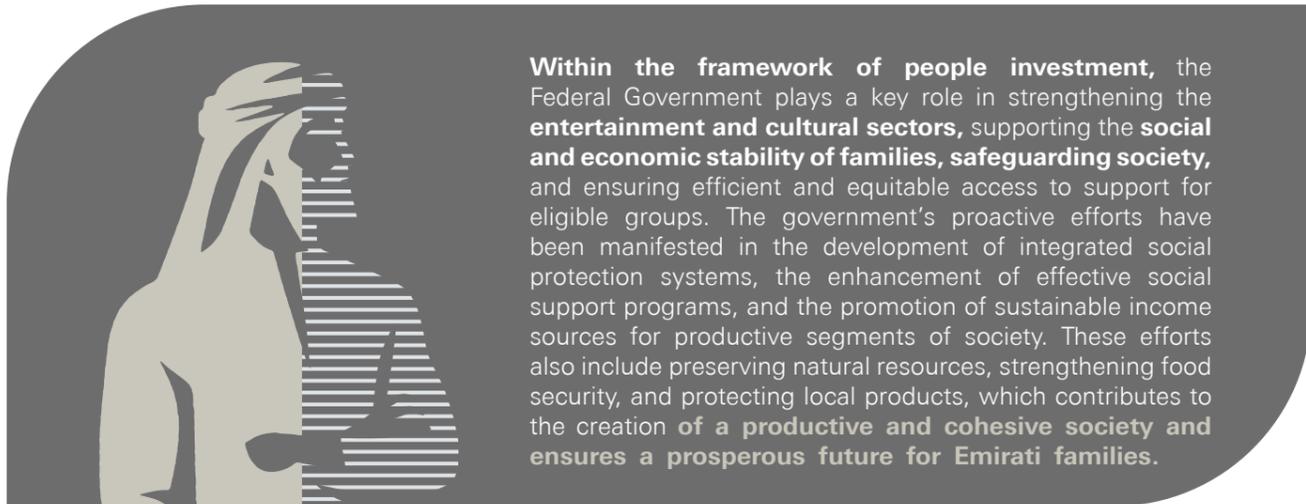
- Supporting the UAE's transition toward a **green economy** and **sustainable development** through the **Smart Map of Natural Capital of the UAE**, which established an innovative national approach for assessing and linking ecosystem services to economic and development decisions. Its outputs are integrated into national planning and decision-making, helping achieve a sustainable balance between economic development and environmental conservation.



## 4.5.3 Carbon Emission Reduction, Waste Management, and Environment Protection

- Developing biological treatment systems for organic waste using insects and establishing **standards for the resulting products** to support the reduction of waste sent to landfills.
- Establishing a national framework for implementing the **Extended Producer Responsibility (EPR)** principle, targeting priority waste streams such as electronic waste, batteries, and packaging materials, and enhancing private sector participation in the waste management ecosystem.
- Developing national automated systems to monitor and measure greenhouse gas emissions and air pollutants (**MRV**), enabling real-time analysis and alerts. This supports the implementation of the National Climate Change Plan and the achievement of climate neutrality, in line with the targets of the **Paris Agreement**.

# 4.6 Investing in People through Culture and Community Development



In support of these efforts, a budget of **AED 2.03 billion** has been allocated to the sector for 2026, compared to **AED 11.03 billion** in 2025 and **AED 10.78 billion** in 2024.

This sector reflects the government's commitment to developing the **religion, culture and arts, and social affairs sectors**, supporting the preservation of the UAE's national identity and addressing community needs.

Federal entities have contributed to achieving the sector's targets through the following pillars:



## 4.6.1 Community Protection and Needs Coverage

- Providing financial support to eligible groups under emergency and social support programs to mitigate the impact of inflation. In 2024, **179 beneficiaries** received direct support, with **12,532** targeted in 2025 and 2026, enhancing the ability to meet basic needs, alleviating living burdens arising from economic shifts, and ensuring a more structured and transparent delivery of support with effective program governance.
- Supporting the achievement of national agenda targets to increase marriage rates among Emirati citizens by offering financial assistance to **nearlyweds**, in line with approved grant terms and conditions. This contributes to building cohesive Emirati families and fostering socially and economically stable households.
- Promoting gender balance in public and private sectors through the following:

Recognizing and honoring outstanding efforts through the **Federal Government's Gender Balance and SDG5 Pledge Awards**.

Establishing the **SDG5 Pledge Platform** aimed at advancing gender equality and women's empowerment and leadership in the private sector to **30% by 2028**.



## 4.6.2 Support and Sustainability of Food Security and Local Product Safety

- Implementing annual programs **to support farmers** by providing agricultural production supplies at half cost, easing financial burdens and enhancing the sustainability of agricultural activities.
- Applying integrated packages to support **palm cultivation, date production**, and related industries, enhancing their contribution to GDP and improving product quality through the **Nakheelna** (Our Palm Trees) initiative, which achieved its main target by reducing red palm weevil infestation to no more than **1.5%**.
- Implementing annual programs **to support fishermen** by providing high-efficiency marine engines, ensuring the sustainability of the fishing profession and the preservation of fishery resources.
- Expanding the National Product Conformity Program by strengthening connections with key national, regional, and international systems, facilitating access to product safety data, increasing transparency and trust, ensuring market safety, and enhancing the global competitiveness of local products. Achievements include:



Attaining **93.27%** product conformity with standards



Reaching **85%** public trust in conformity marks



## 4.6.3 National Identity, Youth Culture, and Social Engagement

- **Implementing national programs promoting Emirati youth values** through interactive and community-based initiatives, including:

Organizing dialogue sessions with senior citizens to benefit from their experience and transfer knowledge, heritage, and traditional values to younger generations.

Hosting gatherings in Emirati homes and neighborhood councils to reinforce Emirati values and foster social cohesion with residents.

Documenting youth social experiences to encourage values of giving, cooperation, and solidarity.

- Implementing youth cultural programs, including governance of **youth councils**, and awarding the **“Done by Youth”** mark to national social projects fully designed and delivered by youth.
- Organizing seasonal student camps, with participation of over 7,000 students, focusing on self-reliance, time management, and building relationships based on cooperation and mutual respect.
- **Supporting Emirati youth participation at the regional and global levels** through national and international programs and initiatives that build young leadership and enhance interaction with peers across the Arab world, the GCC, and globally, including the Youth Social Missions Program under UAE aid, the UN Youth Delegate Program, the Nation Ambassadors Forum, and the Global Initiative for Emirati Youth.
- Conducting training programs and courses in various fields to raise awareness, knowledge, and skills among **national service recruits**.
- **Promoting the Arabic language** through expanded competitive reading programs engaging **813,000 students** from **1,000 schools**, honoring **90 winners**, enabling **500,000 students** to read **50 books**, and qualifying **71 students** in creative writing.



## 4.6.4 Physical Health, Community Sports, and Talent Development

- Developing a school sports system targeting **200 students** across **11 sports**, aimed at nurturing athletic talent and connecting students with local clubs and federations.
- Empowering community sports coaches by training **60 coaches** to support events and promote sports as a lifestyle.
- Developing the Summer Camp Program for sports activities.



## 4.6.5 Tolerance and Coexistence Values

- Implementing the annual Tolerance Festival, launched in 2018, involving over **67 entities** and hosting an average of **30 cultural events annually**, in addition to holding **intellectual forums** to promote tolerance.
- Promoting tolerance and coexistence globally by fostering collaboration among individuals, organizations, and research centers, with participation of over **22 members**, supporting the launch and implementation of impactful initiatives to advance tolerance and peace within and outside the UAE.
- Establishing over **35 tolerance clubs** in universities and engaging more than **50 schools in activities**, delivering approximately **200 student and community events annually** to promote tolerance locally and globally.
- Launching the world’s first standard for tolerance and coexistence through a system for assessing and classifying institutions of all types, according to tolerance principles and behaviors.



## 4.6.6 Religious Awareness and Smart Services & Platforms

- Developing smart digital systems and tools to support religious awareness, including monitoring and analyzing religious content and societal trends, and evaluating the performance of speakers using AI technologies.
- Developing **the digital religious library** to include safe and authentic books and references that promote values of moderation and tolerance across all religious domains, alongside a **smart platform for Quran learning** that connects learners with teachers in a secure digital environment.
- Organizing a series of lectures, workshops, and publications across all digital channels to raise religious and cultural awareness among younger generations through the Geelna Waey Project (Aware Youth Project).



## 4.6.7 Mosque & Endowment Development and Social Impact

- Enhancing the visual identity and aesthetic unity of mosques nationwide, reflecting UAE’s civilized image through the **Mosque Lighting Project**, using innovative, energy-efficient lighting systems to improve the worshipper experience and elevate the urban landscape.
- Developing innovative approaches to invest in and expand endowments, applying FinTech solutions to ensure transparency for stakeholders and channeling endowment funds to support educational, health, and social projects.



## 4.7 Investing in People through Public Safety

Within the framework of people investment and the promotion of public safety for families, the Federal Government contributes to strengthening the rule of law, protecting rights, and promoting social security and stability, through the development of justice and security systems and the use of smart technologies to expedite judicial procedures, reduce crime, enhance market safety, and increase confidence in traded products. These efforts positively impact **the quality of life of Emirati families**, strengthen public trust in the justice system, and support a stable economic and social environment.



In support of these efforts, a budget of **AED 16.39 billion** has been allocated to the sector for 2026, compared to **AED 16.31 billion** in 2025 and **AED 16.61 billion** in 2024.

This sector underscores the government's commitment to strengthening **defense, public order, and public safety**, and aims to promote investment in people and safeguarding families.

**Federal entities have contributed to achieving the sector's targets through the following pillars:**



### 4.7.1 Digital Ecosystems for Security, Justice, and Rights Protection

- Developing remote litigation systems (smart courts) to enhance judicial efficiency and improve the quality of rulings.
- Developing advanced e-systems to monitor law firms, ensuring rapid response in decision-making and measures to prevent and deter criminal and economic offenses.
- Establishing an integrated e-system to manage human trafficking cases, including monitoring and follow-up on cases, coordinating national efforts, providing care and rehabilitation services, and supporting reintegration into society.
- Enhancing the effectiveness of anti-money laundering, counter-terrorism financing, and arms proliferation ecosystems, improving compliance with international standards, protecting the financial system, and raising the UAE's ranking in relevant international reports and assessments.
- Activating AI-powered Security Operations Centers (SOCs), enabling real-time threat monitoring, cyberattack analysis, and accelerated response to security incidents.

## 4.8 Investing in People through Facilities and Infrastructure

Within the framework of people investment and efforts to promote family stability, the Federal Government enhances the efficiency of the federal road network, contributing to smoother traffic flow, higher road safety standards, and a reduction in accidents, with positive effects on individual mobility and the overall quality of daily life. These efforts are complemented by the establishment of government buildings to provide safe and productive work environments for employees. The Federal Government also aims to provide secure housing for **Emirati families** by alleviating the financial burdens on low-income households, particularly those facing special social circumstances, such as the loss of a breadwinner or a decline in income. This enables Emirati families to achieve a dignified and stable standard of living, while safeguarding a **prosperous and sustainable future for society**.



In support of these efforts, a budget of **AED 19.07 billion** was allocated for facilities, infrastructure, and financial investments in 2026, compared to **AED 3.19 billion** in 2025 and **AED 2.67 billion** in 2024.

This reflects the government's commitment to supporting the continued growth and efficiency of infrastructure, providing the necessary financial flexibility to fund newly introduced programs, and strengthening the government's financial position.

**Federal entities have contributed to achieving the sector's targets through the following initiatives:**



### 4.8.1 Federal Building Development and Operational Efficiency

- Implementing annual projects to construct federal buildings and enhance operational efficiency to meet the needs of beneficiary entities, achieving **83%** completion of the masterplan in 2024 and setting a target of **91%** by the end of 2025.
- Carrying out maintenance and upgrades for federal buildings to reduce future maintenance costs and extend the service life of government assets.



## 4.8.2 Federal Road Network Development

- Implementing projects to construct and upgrade federal roads, including lane expansions and additional intersections, achieving **90%** completion in 2024 and setting a target of **94%** by the end of 2025.
- Achieving **100% remediation of all black points** on federal roads.



## 4.8.3 Dam Development and Management & Water Security Enhancement

- Conducting regular dam maintenance to increase water storage efficiency by over **20% annually**.
- Enhancing groundwater recharge by maintaining the storage capacity of reservoirs, achieving an annual recharge rate of **15-20%**.
- Extending the service life of dams by more than **25%**.



## 4.8.4 Housing and Family Stability

- Implementing housing finance mechanisms in partnership with banks and financial institutions, resulting in the issuance of **1,830 housing finance decisions** under the Sheikh Zayed Housing Program.
- Sustaining the homeownership rate among Emirati citizens at **92%**, despite the significant increase in demand.
- Providing housing loan assistance to **156** citizens during 2024-2025.



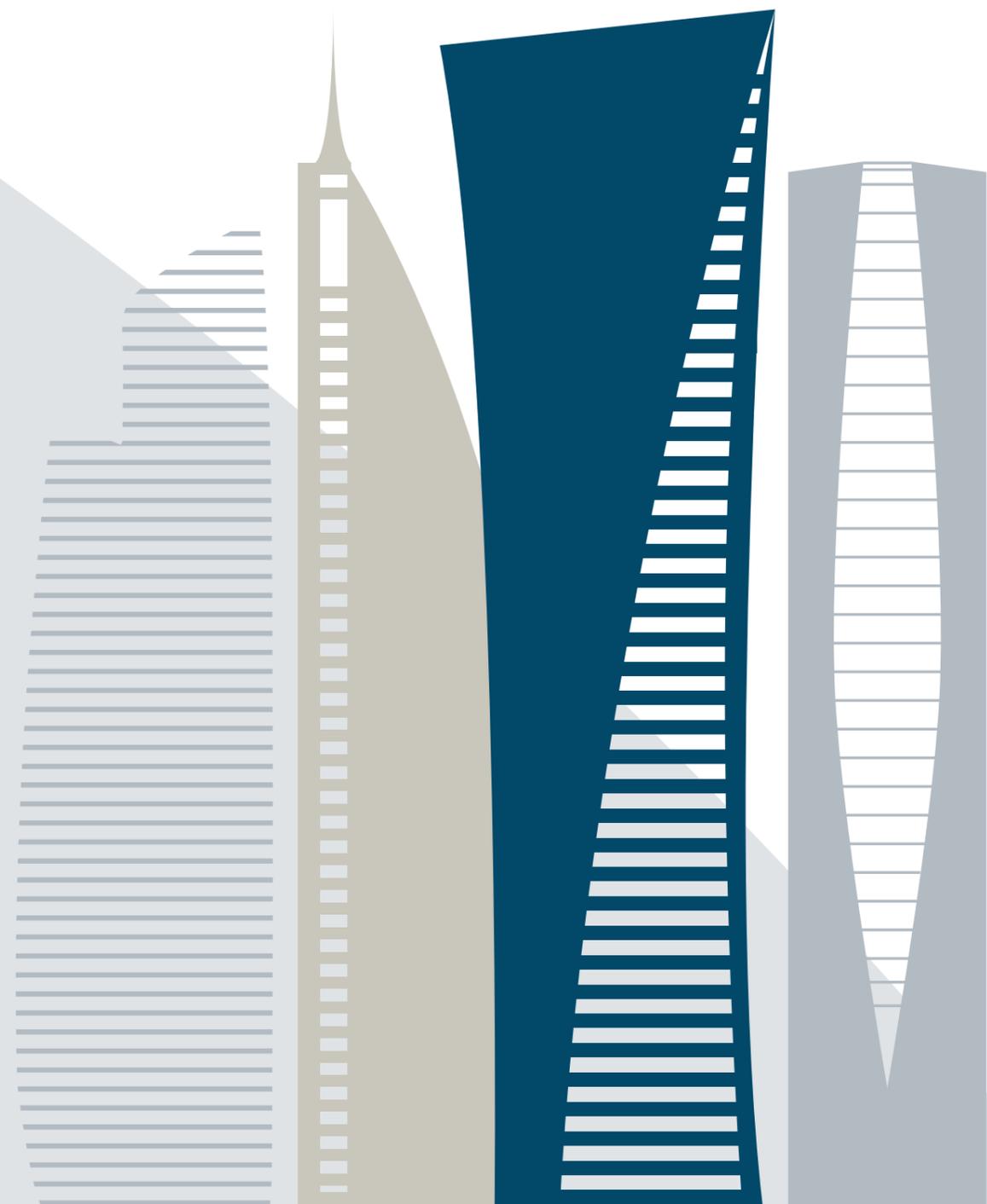
# 05

## Financial Sustainability

- 5.1 Financial Sustainability Framework
- 5.2 Diversifying Revenue Sources and Enhancing Collection Efficiency
- 5.3 Debt management
- 5.4 Public-Private Partnerships



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# 5.1 Financial Sustainability Framework

The UAE Financial Sustainability Framework provides an integrated model for federal entities, enabling them to manage public resources efficiently, drive sustainable economic growth, and maintain fiscal balance. Federal Government roles are aligned with administrative mandates and embedded within a robust governance structure for policy formulation, implementation, and performance monitoring, ensuring long-term financial sustainability.

## The Cabinet

The Cabinet, as the highest executive authority of the UAE, holds primary responsibility for financial affairs. The below duties are carried out under the supreme oversight of the President and the Supreme Council, in accordance with the Constitution and federal laws, within an integrated governance framework that ensures effective management of the Federation's internal and external affairs.



**Proposing draft laws, decrees, and financial regulations** governing public finance management and upholding fiscal discipline.



**Approving the draft law on linking the Federal Budget** and its accompanying schedules for each financial year of the Medium-Term Budget, including any amendments thereto.



**Approving or amending the Medium-Term Financial Strategy (Financial Framework)** and the Medium-Term Budget Framework.



**Approving supplementary budget projects.**



**Approving the financing** of new capital projects.



**Approving the draft law** on the adoption of the unified final account, as well as non-included final accounts and their accompanying schedules.

**Issuing** and overseeing the implementation of **financial policies and decisions** related to the Federal Budget and public financial management to ensure spending efficiency and resource sustainability. *For more information, please refer to the Cabinet.*

## General Secretariat of the Cabinet

Providing **legal, administrative, and technical support** in preparing draft federal laws, decrees, and regulations.

Providing **recommendations** on developing the **mandates of ministries and federal committees** to ensure alignment of financial performance with sustainability objectives.

*For more information, please refer to the General Secretariat of the Cabinet*

## Prime Minister's Office

Providing **strategic support and advice** to the Prime Minister and the Cabinet in financial planning and development policies.

Empowering government entities to **enhance institutional efficiency** and optimize resource utilization to achieve financial sustainability.

*For more information, please refer to the Prime Minister's Office*

## Ministerial Development Council

Monitoring the **performance of federal government entities** and ensuring compliance with public financial and development policies.

Issuing the necessary directives to promote **sustainable growth in vital sectors**, supporting country-wide financial sustainability.

*For more information, please refer to the Ministerial Development Council*

As part of its role in public finance and financial sustainability, **the Ministry of Finance** manages and develops the Federal Government's financial resources through sustainable and forward-looking financial policies, represents the financial interests of the UAE internationally, and builds strong internal financial capabilities.

### Vision

**Global leadership in public finance and sustainable growth.**

### Values



Team Spirit



Leadership and Excellence



Agility



Wellbeing



Equality



Integrity and Transparency

Under this overarching vision, the Ministry plays a central role in building an integrated financial ecosystem that fosters sustainable development, optimizes the management of public resources and spending, and promotes innovation, digital transformation, and robust financial governance. This highlights the Ministry's commitment to achieving financial sustainability, diversifying revenue sources, and positioning the UAE as a global financial hub through advanced policies, legislation, and strategic partnerships that drive economic growth and sustainable development. Key areas of focus include:



## Enhancing Financial Planning and System Integration

- Developing a comprehensive roadmap aligned with the 'We the UAE 2031' vision and the UAE Centennial 2071 vision, emphasizing financial performance excellence, sustainability, and resilience.
- Establishing the Government Financial Policy Coordination Council to oversee the collection of government financial data and reports and formulate unified financial policies.
- Updating financial laws and policies and linking financial planning to overall economic performance.
- Preparing unified financial reports and developing a financial statistics system to provide accurate data supporting decision-making.
- Leveraging AI to forecast financial trends and support government decision-making.



## Improving Government Spending Efficiency

- **Enhancing the efficiency of government spending** and ensuring optimal utilization of financial resources.
- **Enhancing the efficiency of federal revenue collection** by auditing the revenues of federal entities covered under the Law for Linking the Federal Budget, ensuring effective and efficient collection.
- **Reviewing accounts receivable balances of federal entities** to verify accuracy, ensure proper recording in line with international accounting standards on an accrual basis, as well as compliance with applicable federal government legislation.



## Optimizing Public Financial Data

- Enhancing the efficiency and quality of financial data by improving the comprehensiveness, transparency, consistency, granularity, and timeliness of **federal government financial statistics**, in addition to adopting a more sustainable approach to public financial management. According to the **Data Adequacy Assessment (DAA)** report, the quality of government financial statistics improved **from Grade C in 2024 to Grade B in 2025**, reflecting significant progress in the statistical infrastructure, which is essential for enhancing transparency and enabling data-driven, timely, and sustainable financial policymaking.



## Diversifying resources and revenues

- **Signing 146 Double Taxation Avoidance Agreements and 116 Investment Protection and Promotion Agreements** to support investment flows and ensure sustainable revenue generation.
- Promoting **public-private partnerships** to drive sustainable development and economic growth, attract investments, and improve service quality.

## 5.2 Diversifying Revenue Sources and Enhancing Collection Efficiency

The Federal Government aims to enhance financial sustainability by diversifying revenue sources and ensuring efficient collection and management, thus meeting obligations and funding government spending. To this end, updated policies and implementation guidelines were introduced to stimulate the business environment and optimize the use of national resources, in line with sustainable economic development objectives.

### 5.2.1 Diversifying Revenue Sources



#### 5.2.1.1 Corporate and Business Tax

In line with the **UAE's vision** to enhance national economy sustainability and diversify income sources, the **Federal Decree-Law of 2022 on the Taxation of Corporations and Businesses** was issued, along with its amendments in **2024**. This established an integrated federal framework for corporate profit taxation, reinforcing fiscal resilience in response to economic shifts.

##### This measure aims to:

- Expand the tax base and increase reliance on self-generated revenues in line with international best practices.
- Ensure compliance with global tax standards and prevent profit shifting to low-tax jurisdictions by applying defined tax rates on **MNCs** and taxing **companies whose income exceeds the exempt threshold**.
- Provide **tax relief for SMEs** to support their growth and sustainability.
- Preserve the **competitive advantages of free zones** by applying a (0%) tax rate on qualifying income. This includes **activities such as re-export services, manufacturing or processing within free zones, and financing and support services conducted within the free zone**.

##### Outcomes:

- Supporting **federal plans and projects** through stable and sustainable financial resources.
- **Incentivizing companies** to adopt accounting and financial practices aligned with federal laws.
- Improving the UAE's credit and economic ratings through sustained revenue growth and stronger fiscal discipline indicators.
- **Fostering a competitive business environment**, driven by transparency and compliance, to support sustainable economic growth.



#### 5.2.1.2 Deferred Payment Channels "Buy Now, Pay Later"

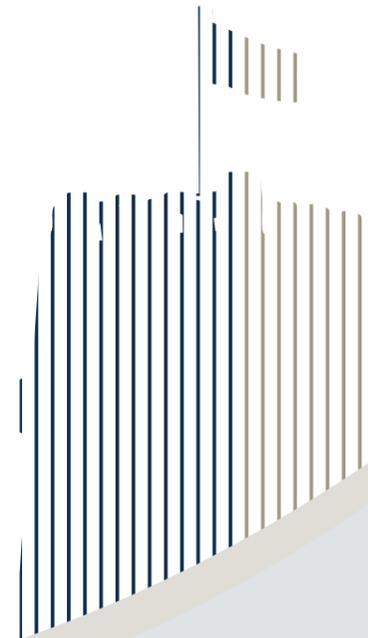
In 2025, a **Federal Decree-Law** introduced a new payment mechanism in cooperation with **Buy Now, Pay Later** service providers. This initiative enables customers to pay federal service fees and fines in installments, generating additional financial returns for the Federal Government.

##### This measure aims to:

- **Introduce a flexible payment mechanism** that allows customers to settle fees and fines in installments through approved service providers.
- **Establish partnership agreements** with deferred payment service providers to align the collection process with federal entity requirements.
- **Adopt a fee recovery mechanism** that balances between facilitating installment-based payments for customers and safeguarding financial returns for federal entities.
- **Set the commission rate payable by customers when using the service at 2.98%+ AED 1 per transaction.**

##### Outcomes:

- **Diversifying revenue sources** by introducing a new financing model that generates additional returns for the government.
- **Enhancing customer experience** by providing flexible and convenient payment options.
- **Supporting the national economy** by stimulating market activity and increasing customers' purchasing power.
- **Improving fiscal efficiency** through structured partnerships with service providers and sustainable collection mechanisms.



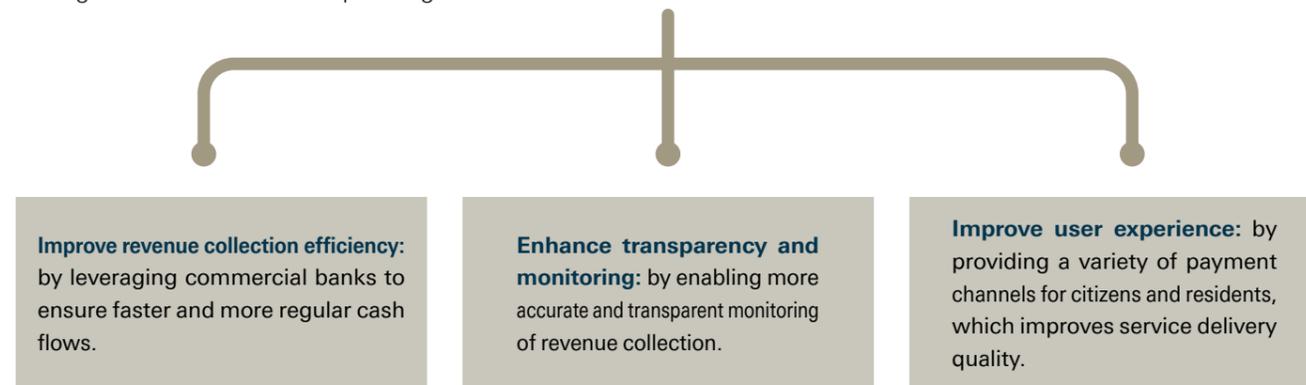
## 5.2.2 Enhancing Revenue Collection Efficiency

The UAE Federal Government continues to enhance revenue management efficiency by adopting global best practices in public finance management. It particularly focuses on digital transformation to improve revenue collection and optimize the use of available financial resources.

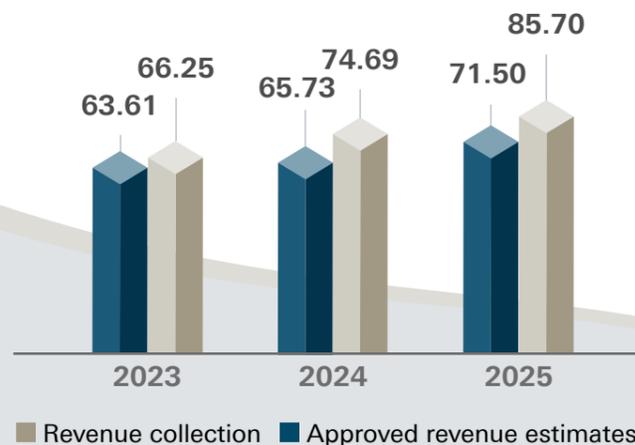


### 5.2.2.1 Implementing Revenue Collection Policy through Commercial Banks

In **2022**, and pursuant to Cabinet approval, a new policy was adopted for collecting Federal Government revenues through commercial banks operating in the UAE. This measure aims to:



In recent years, the Federal Government has achieved significant improvements in revenue collection across federal entities, driven by improved efficiency and digitalized financial management. This upward trend is expected to continue with the adoption of more agile and transparent fiscal policies, in line with global best practices, contributing to the achievement of sustainable development goals.



2023	2024	2025
104%	114%	120%

Revenue collection recorded a significant increase. This increase exceeded expectations, driven by higher actual revenues and improved collection of accounts receivable.



### 5.2.2.2 Fine Management

As part of the government's efforts to enhance collection efficiency and boost private sector participation, with positive spillovers for the local economy, the Federal Government has introduced a **fine collection outsourcing policy**. This initiative represents a **strategic step toward maximizing public revenues** and **establishing effective public-private partnerships** for the efficient and transparent management of public funds. The policy includes the following:

**Governance of the outsourced collection process** through the establishment of regulatory controls governing third-party participation, ensuring compliance with financial and procedural standards.

**Approval of third-party fee rates**, with collection fees calculated as a percentage of administrative fines and outstanding receivables, based on the duration of the collection period.

In **2025**, the **Federal Fine Management Policy and Executive Guide** were approved pursuant to a Cabinet Resolution. This framework constitutes a **legislative and procedural structure for fine collection** and represents a strategic step toward embedding principles of efficiency, transparency, and fiscal accountability in the management of public resources, while further enhancing collection performance.

The policy covers the following dimensions:



**Enhancing the efficiency of fine management and collection** by recording fines accurately and consistently in operational and financial systems and ensuring their documentation upon accrual in line with **International Public Sector Accounting Standards (IPSAS)**, thus maximizing financial returns to the government.



**Strengthening transparency and financial accountability** through the adoption of an **integrated collection follow-up plan**, including phased notifications to violators and **comprehensive e-documentation** to track payments and ensure procedural accuracy.



**Leveraging fines as an effective source of government revenue by adopting official e-payment channels** through approved commercial banks and financial institutions, improving both the speed and accuracy of collection.



**Optimizing the use of government resources and minimizing revenue leakage** from uncollected fines, through **monthly financial reconciliations** and **periodic reporting to the Ministry of Finance** to evaluate collection efficiency and analyze financial performance indicators.

## 5.3 Debt management

Public debt management constitutes a cornerstone of the Federal Government’s financial strategy. The Federal Debt Management Office (FDMO) was established within the Ministry of Finance (MOF) pursuant to Federal Law No. (9) of 2018 on Public Debt. FDMO is mandated with the following core responsibilities:

01

Maintaining sovereign debt at sustainable levels.

02

Issuing public debt instruments at the lowest possible cost and with minimal risk.

03

Managing relationships with credit rating agencies to secure sovereign ratings that reinforce investor confidence.

In line with its strategic vision, the Government seeks to develop the domestic debt market in accordance with international best practices through the establishment of an AED yield curve. This initiative supports financial stability and broadens the investor base. MOF is also diversifying financing instruments through external issuances denominated in foreign currencies to strengthen the UAE’s position in global debt markets and provide long-term financing for development and investment projects, consistent with the public debt strategy.

### 5.3.1 Domestic Public Debt

Domestic public debt instruments in AED issued by the Federal Government play a central role in strengthening financial stability and diversifying sources of financing in AED, thereby reducing reliance on external capital markets. These instruments expand the investor base in local-currency securities, mitigate refinancing and foreign exchange risks, and provide opportunities for domestic investors—including banks, financial institutions, and the private sector—to invest in high-quality government securities denominated in the national currency.

#### The Domestic Public Debt instruments currently include:

##### Treasury Bonds (T-Bonds)

securities denominated in AED issued by the Federal Government.

##### Islamic Treasury Sukuk (T-Sukuk)

Sharia-compliant instruments denominated in AED issued by the Federal Government.

The primary objective of issuing T-Bonds and T-Sukuk is to establish and develop the AED yield curve to serve as a benchmark for various local financing operations, including long-term mortgage pricing and the financing of future capital projects.

The UAE Federal Government, through MOF, launched the T-Bonds program in **May 2022**. The program has since achieved notable success, evidenced by competitive pricing through market discovery and strong investor demand. Building on this success, MOF launched the T-Sukuk program in **May 2023**, aimed at expanding the range of available instruments and diversifying financing sources. These programs include issuances with maturities of **two, three, and five years**.

The Domestic Public Debt program targets the issuance of debt instruments (T-Bonds or T-Sukuk) through periodic auctions held **every 4 to 6 weeks**, with a total issuance size of approximately **AED 1.1 billion** per auction. The issuance mechanism involves offering two different tranches of bonds or sukuk (**ISINs**) with varying tenors in each auction, including reopening the existing tranches and gradually increasing their total outstanding size. This approach, with an annual calendar published in advance, enhances price stability through smaller and more frequent issuances, thereby improving investor visibility and increasing liquidity in the secondary market.

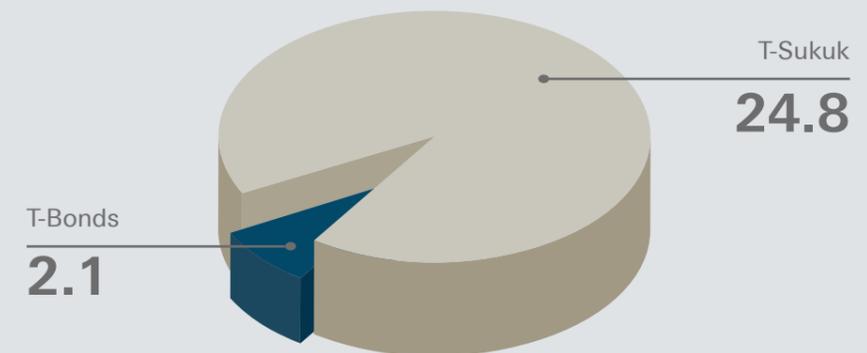
#### Developments in the Domestic Public Debt during 2025

MOF implemented its 2025 issuance plan under the Domestic Public Debt program. By the end of 2025, 9 auctions of T-Sukuk had been conducted, with total issuances of **AED 9.9 billion**. These auctions attracted strong demand from participating banks, with an average bid-to-cover ratio of around six times and achieved competitive pricing with yield-to-maturity (YTM) spreads not exceeding 10 basis points above comparable tenors of U.S. Treasury securities. This outcome reflects robust market demand and investor confidence in the UAE’s sovereign debt instruments.

The cumulative issuances under the Domestic Public Debt Program from its launch until the end of 2025 amounted to approximately **AED 38.2 billion**, comprising **AED 11.2 billion** under the T-Bonds program and **AED 27.0 billion** under the T-Sukuk program. During the year, MOF met all Domestic Public Debt servicing obligations, including the repayment of instruments maturing on 11 May 2025 with a total value of **AED 6.5 billion** (**AED 4.3 billion** in T-Bonds and **AED 2.2 billion** in T-Sukuk).

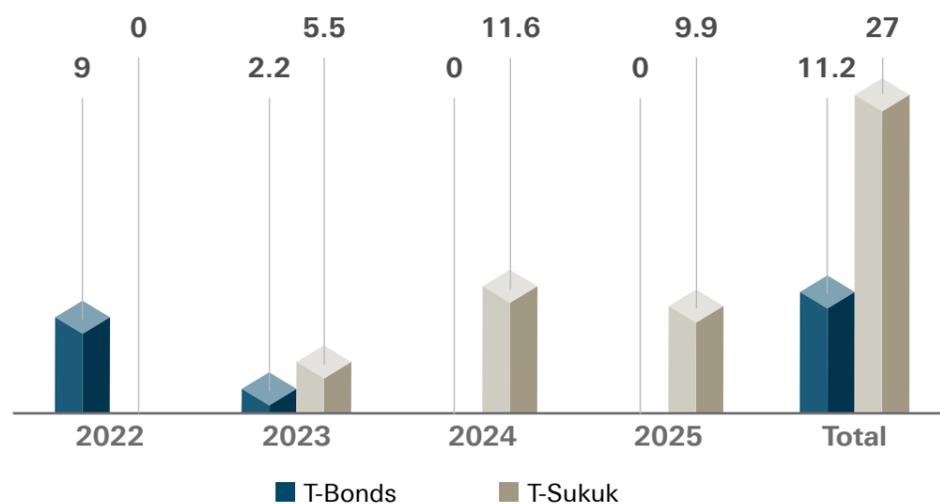
Accordingly, the outstanding Domestic Public Debt balance stood at **AED 26.9 billion** at the end of 2025, consisting of **AED 24.8 billion** under the T-Sukuk program and **AED 2.1 billion** under the T-Bonds program.

Domestic Public Debt Outstanding in AED Bn





Total Domestic Debt Issuances "since inception of the programme"  
in AED Bn



### Annual Calendar Issuance Plan

MOF prepares and periodically updates the domestic public debt issuance plan, which is published on FDMO's dedicated page on MOF's website.

*For more information, read about the release plan*

### Retail Sukuk Initiative launched in November 2025

In a groundbreaking move to deepen retail participation in the local debt market, MOF launched the digital fractional Retail Sukuk Initiative in November 2025, in collaboration with Abu Dhabi Islamic Bank (ADIB) as the first participating bank. This initiative marked the first time that individual investors in the UAE could directly subscribe to sovereign Sukuk through a dedicated digital platform.

**With a minimum investment of AED 4,000 per fractional unit**, the initiative aimed to enhance financial inclusion and allow a broader segment of the population to participate in the sovereign debt market.

The initiative quickly gained momentum, with two more participating banks, Emirates NBD (ENBD) and Emirates Islamic Bank (EIB), offering fractional investment through their digital platforms. By facilitating easy, secure, and Sharia-compliant access to government bonds, the Retail Sukuk Initiative supports public financial literacy, deepens domestic market participation, and increases demand for primary issuances. It also represents a strategic milestone in aligning sovereign financing tools with evolving investor profiles and fintech capabilities.

*For more information, read about the Retail Sukuk Initiative*



## 5.3.2 External Public Debt

International bond issuances denominated in foreign currencies represent a key pillar of the Federal Government's public debt strategy. These bonds provide an effective mechanism for accessing a wider base of global investors, thereby strengthening the UAE's position as a leading financial hub regionally and globally. This approach contributes to diversifying and sustaining financing sources while enhancing international investor confidence in the national economy. Proceeds from such issuances are directed to reinforce the sovereign wealth fund's Emirates Investment Authority (EIA) asset portfolio, thereby supporting the long-term increase of assets under its management and contributing to fiscal sustainability.

International bonds complement domestic debt instruments. They are denominated in foreign currencies and carry long-term maturities, ranging from **10 to 40 years**. This structure provides the Federal Government with greater flexibility in managing its debt profile, extending average maturities, and achieving a better balance between domestic and external debt. For investors, these bonds provide regular coupon payments with principal repayment at maturity, making them an attractive option for a broad base of global investors.

As of the end of 2025, the outstanding balance of external debt stood at approximately **USD 10 billion**, all proceeds deployed in building the sovereign assets under management, reflecting the Federal Government's commitment to meeting long-term financing needs in a balanced and sustainable manner. The Medium- and Long-Term International Bonds Program was launched in October 2021, resulting in the following issuances:

**USD 4.0 billion in 2021** – comprising three tranches with maturities between 10, 20 and 40 years;

**USD 3.0 billion in 2022** – comprising two tranches with maturities between 10 and 30 years;

**USD 1.5 billion in 2023** – comprising one tranche with a maturity of 10 years;

**USD 1.5 billion in 2024** – comprising one tranche with a maturity of 10 years.

*For more information, read about the terms of these issuances*

### 5.3.3 Sovereign Credit Rating



The UAE Federal Government has secured and / or maintained strong sovereign credit ratings with the top three leading international agencies, as follows:

**MOODY'S** **Moody's:**  
Aa2 (Stable) Aa2 with a Stable Outlook.

**FitchRatings** **Fitch:**  
AA- (Stable) AA- with a Stable Outlook.

**S&P Global** **S&P Global:**  
AA (Stable) AA with a Stable Outlook.

The strong credit rating underscores international confidence in the UAE's ability to meet its financial obligations and to preserve long-term economic stability.

### 5.3.4 Management of Domestic Public Debt Surplus

In line with the UAE Federal Government's commitment to fiscal prudence and financial sustainability, the annual budget is maintained in balance, with no reliance on public debt to finance expenditures. Accordingly, proceeds from sovereign debt issuances are not used to cover fiscal deficits, but are instead invested under a disciplined institutional mandate, jointly managed by the Ministry of Finance and Emirates Investment Authority, aimed at capital preservation, duration matching, and long-term value creation. The current mandate was actively implemented starting May 2025, replacing the previous requirement to invest entirely in U.S. Treasuries, thereby enhancing the overall yield on the investment portfolio.

The Domestic Public Debt surplus is currently deployed through a diversified portfolio guided by an approved Investment Policy, anchored around U.S. Treasuries (51%) for stability and liquidity, and high-quality spread products (49%) including corporate bonds, ABS, MBS, agency, and municipal securities, all subject to rigorous risk limits, caps on percentage allocation, and credit controls.

Since the change in the investment mandate in May 2025, the portfolio market value stands at AED 23.9 billion and the overall return (net of fees) outperformed the agreed benchmark by 28 bps. The yield on spread sector portfolio allocation outperformed the U.S. Treasury portfolio allocation by 62 bps during the same period.

The cash flow projection on the investment portfolio is fully aligned with the Domestic Public Debt cash outflow obligations and in aggregate, over the entire program period, is expected to generate a net surplus (after settling all related liabilities), further enhancing the overall Domestic Public Debt program cost efficiency.

### 5.3.5 Risk Management:

FDMO employs a sophisticated, internationally aligned risk management framework to support fiscal sustainability, maintain investor confidence, and enhance market stability.



**Credit Risk**

- Active monitoring of counterparties' credit quality using international ratings.
- Exposure limits tailored to risk ratings – Customized advanced investment policy.
- Counterparty risk mitigated through diversification and collateralized structures.



**Liquidity Risk**

- Liquidity buffer composed of high-quality liquid assets (HQLA), including U.S. Treasuries.
- Cash flow forecasting aligned with bond maturities; hedged portfolios support refinancing needs.
- Strategy ensures 6–12 months of obligations can be met without new borrowing.



**Market Risk**

- Strategic hedges stabilize cash flows and reduce volatility in debt servicing costs.
- Regular stress testing ensures alignment with global market shifts.



**Operational Risk**

- Integrated framework covering internal controls, compliance, and continuity planning.
- Governance structure ensures proactive mitigation of legal, reputational, and systemic risks.
- Clear escalation and review protocols embedded across front, middle, and back offices.



**Exchange Rate Impact**

The impact of exchange rate fluctuations on the Federal Government's external public debt is negligible, as all issuances are denominated in U.S. dollars. This is consistent with the AED's peg to the U.S. dollar, established in November 1980 at a fixed rate of AED 3.6725 per USD 1. Maintaining this peg is a core policy of the Central Bank of the UAE, aimed at reinforcing financial and monetary stability and mitigating risks associated with currency fluctuations.

## 5.3.6 Outlook

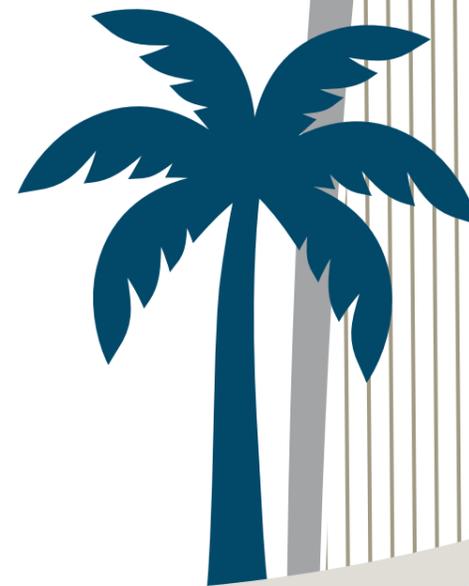
As part of its strategic plans to develop the domestic debt market and enhance the efficiency of the yield curve, MOF is considering the introduction of longer-term issuances, such as 7-year and 10-year maturities, to further expand the yield curve and strengthen its role as a comprehensive benchmark for domestic financial markets.

MOF will also continue to diversify the investor base, with a particular focus on attracting investors from Asian markets, especially for longer maturities, to broaden demand and reinforce market depth.

To maintain investor confidence and ensure market transparency, MOF will continue issuing benchmark-sized tranches at regular intervals, particularly at longer maturities, thereby enhancing the consistency and credibility of the yield curve. Future plans also include optimizing the mix of sizes and maturities in upcoming auctions to strategically balance secondary market liquidity with long-term investor requirements and open up to direct issuance of domestic local currency sovereign bonds to retail investors in smaller denominations.

We will continue exploring the possibility of digital bond issuance to deepen capital markets and of appropriate green instrument issuance to support any projects or significant public spending falling under the ESG framework as per the Federal budget.

Approval has been granted for issuing further external public debt over the next five years, from 2026 to 2030, within the overall public debt ceiling, and its timing will be coordinated with EIA, who will deploy the proceeds to expand the sovereign assets under its management.



# 5.4 Public-Private Partnerships

## 5.4.1 General Framework

The Federal Government, represented by MOF, **developed an integrated PPP** framework by establishing clear and transparent regulations that ensure clarity of roles and responsibilities and strengthen the legal environment supporting joint projects. This approach aims to **rationalize public expenditures** and attract **private investments** to federal projects of **strategic impact** through the following targets:

**Enhancing financial sustainability** by reducing the financial burden on the Federal Government budget and ensuring long-term financial resource sustainability

**Achieving the highest Value for Money** by implementing high-yield projects vs. traditional public sector projects

**Ensuring operational efficiency** by enhancing service delivery effectiveness, improving output quality, and accelerating implementation to strengthen overall performance and achieve tangible results for beneficiaries

**Supporting national economy and local content** by empowering national companies, contributing to local economic development, and achieving sustainable impact through job creation and economic and social gain development

The ecosystem achieved gradual and systematic progress in recent years to establish effective governance mechanisms that enhance coordination among parties and ensure decision-making efficiency, across several key phases:

2023

Issuance of PPP Law (Federal Law 12 of 2023), which established the fundamental legislative framework for federal entities to regulate contractual relationships and ensure transparency and sustainability in implementing PPP projects

2024

Development of PPP Manual, which serves as a procedural reference for standardizing practices and defining the required documents, from the planning phase through implementation to monitoring and evaluation.

2025

Establishment of PPP Department within MOF to activate the institutional framework and monitor PPP project implementation by applying effective governance and oversight mechanisms, building federal entity capabilities, and supervising the application of best practices, thereby enhancing public resource efficiency and improving UAE appeal to private investments in Federal Government projects.

## 5.4.2 Key Achievements and Initiatives

In recent years, the Federal Government has been **enhancing PPP effectiveness** through many initiatives and policies aimed at improving implementation efficiency, achieving sustainable developmental impact, and ensuring alignment of PPP projects with its strategic objectives. Hence, MOF has achieved a number of activities, including:

 **Implementing effective oversight mechanisms** to monitor PPP project execution and issue periodic follow-up reports.

 **Building federal and local entity capabilities** through specialized training and development programs to enable government personnel to adopt best practices in preparing and executing PPP contracts, including:

- A capacity-building workshop attended by federal entity representatives, featuring success stories to motivate them, enhance their practical understanding, and enable them to efficiently apply the PPP model.
- **Launching** an accredited **training program** in PPP projects (**APMG Certification**), culminating in an internationally recognized PPP specialized certification endorsed by several international financing institutions, including WBG, ADB, EBRD, IDB, and IsDB. Phases I and II of the **accredited specialized certifications** have been completed for representatives of federal and local entities, with participants obtaining certifications upon completion of each phase.

 Hosting **BRICS Finance Track Working Group Taskforce on PPP & Infrastructure (TFPPPI)**, aimed at expanding partnerships and exchanging expertise among member countries. Discussions addressed development of infrastructure project financing mechanisms and innovation of new, more effective funding methods. UAE's role in enhancing governance and infra project financing was highlighted, with emphasis on their sustainability and quality.

 **Providing support to federal entities when conducting detailed feasibility studies** to ensure Value for Money and financial sustainability.

 **Establishing** the PPP project **portfolio**.

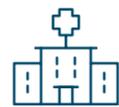
## 5.4.3 PPP Strategy



### Key objectives



The strategy includes an implementation plan with initiatives and incentives that improve project execution efficiency and strengthen UAE’s ranking in investment attractiveness and partnership indices. Thus, the Federal Government is creating a sustainable PPP framework to launch **approximately 19 projects** across vital sectors, including:



Health sector



Education sector



Culture sector



Energy and infrastructure sector



Family sector



Sports sector

The PPP strategy provides multiple benefits in economic, social, environmental, and service areas through rationalizing government expenditures, stimulating economic growth, creating sustainable employment opportunities, improving public service quality, and supporting the transition to sustainable development by encouraging innovation and leveraging the expertise and resources available in the private sector.

## 5.4.4 Completed and Ongoing PPP Projects

Current **PPP projects** focus on supporting vital sectors to raise **financial efficiency** through achieving **quantitative Value for Money** via direct financial savings in the federal **budget** by **reducing OPEX or CAPEX**.

They also achieve **qualitative Value for Money** by **improving performance, enhancing output quality, and accelerating implementation**, thus **reducing lost resources over the long term**, strengthening **financial sustainability**, and creating **economic value** for the Federal Government.

### Health sector enablement

Quantitative VFM  
AED 380 Mn

via projects that increase direct social impact by enhancing healthcare services, thus improving individual and community wellbeing. This includes raising medical service quality and accessibility, reducing waiting periods, and upgrading and expanding healthcare facilities. Additionally, these initiatives strengthen the operational capacity of healthcare facilities, provide safer and more effective treatment centers, and support long-term community health by building a sustainable healthcare system that meets current and future population needs.



## Map of UAE illustrating service distribution across Dubai, Sharjah, Ajman, Ras Al Khaimah, Umm Al Quwain, and Fujairah

Abu Dhabi, Dubai, Sharjah, Ajman, Umm Al Quwain, Ras Al Khaimah, Fujairah



### Project: Lab service rehabilitation and operationalization

A PPP was concluded using ROT model with PureLab to raise EHS lab service quality and efficiency. The project achieved tangible financial savings and improved medical diagnostic capabilities.

#### Private investments

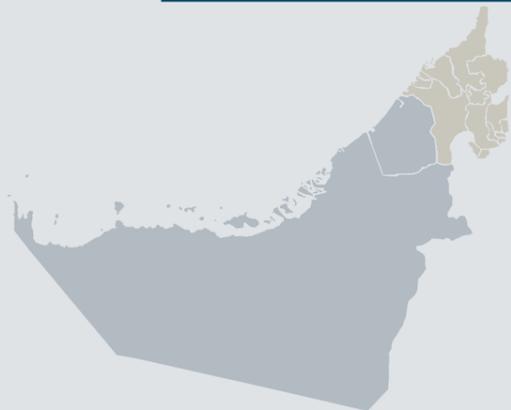


**AED 177 Mn**

#### Benefits

- Reduced service OPEX.
- Improved service quality.
- Reduced service delivery TAT.
- Support in obtaining international accreditations.

Sharjah , Ajman, Umm Al Quwain, Ras Al Khaimah, Fujairah



### Project: Dialysis unit rehabilitation and operationalization

A PPP was concluded using ROT model with GDTS to improve EHS dialysis service quality and efficiency. The project achieved tangible financial savings and enhanced clinical service quality.

#### Private investments

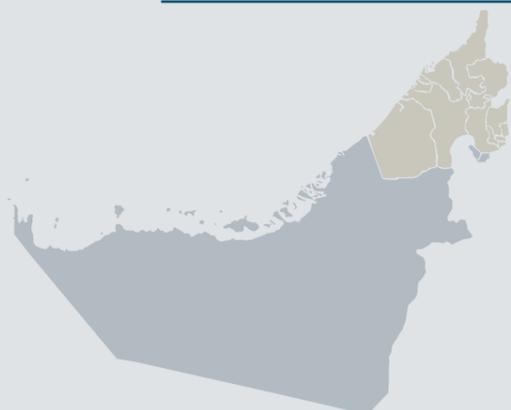


**AED 26.5 Mn**

#### Benefits

- Reduced service OPEX.
- Improved dialysis patient conditions.
- Support in obtaining international accreditations.

Dubai, Sharjah , Ajman, Umm Al Quwain, Ras Al Khaimah, Fujairah



### Project: Radiology service rehabilitation and operationalization

A PPP was concluded using ROT model with Unison to elevate EHS medical imaging service quality and efficiency. The project achieved tangible financial savings and improved diagnostic capabilities.

#### Private investments

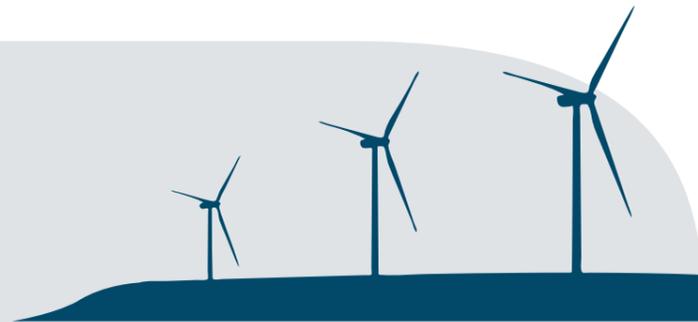


**AED 120 Mn**

#### Benefits

- Reduced service OPEX.
- Improved service quality.
- Reduced service delivery TAT.
- Support in obtaining international accreditations.

## Renewable energy sector enablement



### Federal building upgrade (rehabilitation and efficiency improvement):

A PPP was concluded to rehabilitate, install, test, and operate systems to reduce energy and water consumption in government buildings, by rehabilitating the most resource-intensive buildings to:

- reduce consumption by at least **27%**
- and reduce OPEX by **20%**.

The project enhanced government building sustainability and supported UAE energy, water security, and climate neutrality targets. It also promoted the adoption of advanced technologies and reinforced PPP role in achieving energy efficiency.

## Education sector enablement



### Student Housing Project

(currently in the detailed feasibility study phase):

A PPP was concluded using **DBFOMT model** for student housing to provide modern and integrated residences that enhance student experience by improving housing management quality and student services and providing advanced residential facilities with international specifications, thus elevating student wellbeing and quality of life and enhancing university appeal and capacity.



# 06

## Appendices



[Back to the Table of Contents](#)

All figures in the accompanying tables are stated in AED million and rounded to the nearest whole number.

## Federal Government Public Revenues Appendix

All figures in the accompanying tables are stated in AED million and rounded to the nearest whole number.

### Appendix - Table 3.2.1.2: Emirates Contributions – Revenue Outlook (FY 2024, 2025, 2026)

#	Item	2024 Budget	2025 Budget	2026 Budget
1	In-kind Contribution from Abu Dhabi	6,329	6,329	6,329
2	Cash Contribution from Abu Dhabi	6,817	6,817	8,947
3	Cash Contribution from Dubai	1,200	1,200	1,200
4	Contribution from the Presidential Court	246	259	241
<b>Total</b>		<b>14,592</b>	<b>14,605</b>	<b>16,717</b>

### Appendix - Table 3.2.1.3: Taxes – Revenue Outlook (FY 2024, 2025, 2026)

#	Item	2024 Budget	2025 Budget	2026 Budget
1	Excise Tax	1,163	1,307	1,199
2	Corporate Tax	-	-	11,400
3	VAT	10,105	11,334	12,066
<b>Total</b>		<b>11,268</b>	<b>12,641</b>	<b>24,665</b>

### Appendix - Table 3.2.1.4: Pension Contributions – Revenue Outlook (FY 2024, 2025, 2026)

#	Item	2024 Budget	2025 Budget	2026 Budget
1	Military Pension Contributions	450	470	470
<b>Total</b>		<b>450</b>	<b>470</b>	<b>470</b>

### Appendix - Table 3.2.1: Estimated Revenues by Category (FY 2024, 2025, 2026)

#	Category	2024 Budget	2025 Budget	2026 Budget
1	Taxes	11,268	12,641	24,665
2	Emirates Contributions	14,592	14,605	16,717
3	Pension Contributions	450	470	470
4	Federal Entity Service Fees	24,826	26,291	30,105
5	Investments Returns	14,592	17,493	20,443
<b>Total</b>		<b>65,728</b>	<b>71,500</b>	<b>92,400</b>

### Appendix - Table 3.2.1.1: Federal Entity Service Fees – Revenue Outlook (FY 2024, 2025, 2026)

#	Item	2024 Budget	2025 Budget	2026 Budget
1	Federal Entities	2,314	2,801	13,891
2	Ministries	19,995	20,373	12,198
3	Investment Returns of the Emirates Investment Authority	1,456	1,452	1,989
4	Investment Returns of CBUAE	711	765	868
5	Bank Interest	350	900	1,159
<b>Total</b>		<b>24,826</b>	<b>26,291</b>	<b>30,105</b>

**Appendix - Table 3.2.2.1:**  
Infrastructure and Economic Resources Sector – Revenues (FY 2024, 2025, 2026)

#	Entity	2024 Budget	2025 Budget	2026 Budget
1	Federal Authority for Nuclear Regulation	315	318	318
2	Telecommunications and Digital Government Regulatory Authority	1,024	1,095	1,110
3	Ministry of Economy and Tourism	615	752	920
4	Ministry of Climate Change and Environment	101	93	96
5	Ministry of Industry and Advanced Technology	64	68	69
6	Ministry of Energy and Infrastructure	548	551	671
	<b>Item</b>	<b>2,667</b>	<b>2,876</b>	<b>3,185</b>

**Ministry of Energy and Infrastructure:**

Revenues reached AED 548 million in 2024 and increased to AED 551 million in 2025, representing a growth rate of 0.5%. In 2025, transport vehicle licensing generated AED 18 million, while vessel and seafarer licensing fees amounted to AED 47 million. In 2026, revenues continued to rise, reaching approximately AED 671 million and recording a significant growth of 21.8% compared to 2025, driven by the expansion of activities and an overall improvement in financial performance. Revenues from transport vehicle licenses also increased to AED 21.5 million, while revenues from vessel and seafarer licensing fees reached AED 52 million.

**Ministry of Industry and Advanced Technology:**

Revenues increased by 6%, rising from AED 64 million in 2024 to AED 68 million in 2025. Fees from the attestation of other certificates amounted to AED 43 million in 2025, while fees from other applications reached AED 15 million during the same year. In 2026, total revenues increased slightly to approximately AED 69 million compared to 2025. However, the revenue mix changed noticeably, as fees from the attestation of other certificates declined to AED 24 million, while fees from other applications surged to AED 39 million.

**Ministry of Economy and Tourism:**

Revenues increased by 22%, rising from AED 615 million in 2024 to AED 752 million in 2025. Fees from trademark licensing reached AED 286 million in 2025, while publication revenues amounted to AED 280 million. In addition, fees from the export of scrap iron increased to AED 30 million during the same year. This growth was driven by higher revenues collected from economic development departments, as well as the issuance of Cabinet resolutions related to fees for the Economic Register, the Beneficial Owner register, and the development of innovation and industrial property. In 2026, revenues continued to increase, reaching approximately AED 920 million and achieving a growth rate of 22% compared to 2025. This was driven by higher trademark licensing fees, which rose to AED 355 million, and publication revenues, which increased to AED 360 million, reflecting an expansion of activities and growing demand for services related to innovation and intellectual property.

**Ministry of Climate Change and Environment:**

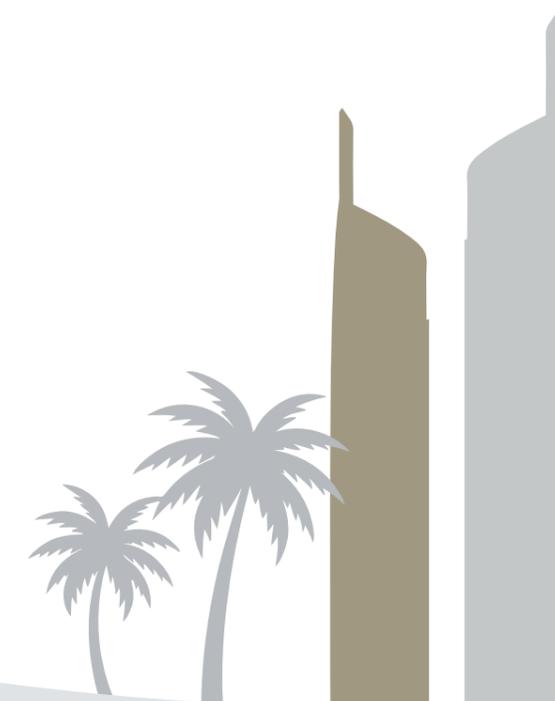
Revenues recorded an 8% decline, decreasing from AED 101 million in 2024 to AED 93 million in 2025, as a result of the transfer of certain operational activities from the Ministry of Climate Change and Environment to the UAE Drug Corporation. Document issuance fees increased from AED 55 million to AED 56 million during the same period, while medical treatment fees declined from AED 33 million to AED 32 million. In 2026, revenues showed a slight improvement, reaching approximately AED 96 million, driven by an increase in medical treatment fees to AED 35 million and a modest rise in document issuance fees to AED 57 million.

**Telecommunications and Digital Government Regulatory Authority:**

Revenues reached AED 1.02 billion in 2024 and rose to AED 1.10 billion in 2025. In 2026, revenues continued to increase, reaching approximately AED 1.11 billion, driven by growth in miscellaneous revenues and continued expansion in related activities.

**Federal Authority for Nuclear Regulation:**

Revenues reached AED 318 million in 2025, with nuclear regulatory licensing issuance and renewal fees recording approximately AED 295 million, alongside Federal Government funding of AED 23 million. In 2026, revenues stabilized at approximately AED 318 million, with nuclear licensing fees remaining at AED 295 million and government funding continuing at around AED 23 million.



**Appendix - Table 3.2.2.2:**  
Revenues by Social Development Sector for 2024, 2025, and 2026

#	Entity	2024 Budget	2025 Budget	2026 Budget
1	The General Authority of Islamic Affairs, Endowments, and Zakat (Awqaf)	4	16	15
2	Anwar Gargash Diplomatic Academy	1	1	1
3	United Arab Emirates University	100	100	100
4	Zayed University	35	27	27
5	UAE Media Council	-	37	29
6	Higher Colleges of Technology (HCT)	48	56	92
7	Emirates Schools Establishment	45	51	-
8	Emirates Health Services	521	543	647
9	UAE Drug Corporation	-	300	315
10	Ministry of Education	15	24	53
11	Ministry of Culture	38	1	1
12	Ministry of Sport	-	-	9
13	Ministry of Health and Prevention	399	115	150
14	Ministry of Human Resources and Emiratization	6,500	6,751	8,071
15	Ministry of Community Development	0.88	0.87	0.07
16	Ministry of Family	-	-	1
17	Executive Office for Control and Non-Proliferation	-	-	5
18	General Authority of Youth and Sports Welfare	9	9	-
19	Ministry of Higher Education and Scientific Research	-	-	23
	<b>Total</b>	<b>7,715</b>	<b>8,032</b>	<b>9,539</b>

**Ministry of Culture:**

Revenues experienced a significant decline, dropping from AED 38 million in 2024 to AED 1 million in 2025, reflecting a decrease of 97%, as a result of the separation of the UAE Media Council from the Ministry of Culture. In 2026, revenues recorded a slight improvement, reaching approximately AED 1.44 million, driven by an increase in hall and facility rental revenues from AED 1 million in 2025 to AED 1.4 million.

**Ministry of Education:**

Revenues increased from AED 15 million in 2024 to AED 24 million in 2025, reflecting a 62% growth rate. Other application revenues reached approximately AED 6 million in 2025, while standardized testing revenues recorded AED 10 million during the same year. In 2026, revenues continued to rise, reaching approximately AED 53 million and achieving a significant growth of 122% compared to 2025. This surge was driven by the introduction of a new revenue item—professional registration fees—which amounted to AED 40.8 million and had previously been part of the Emirates School Education Establishment’s revenues before being integrated into the Ministry of Education’s structure. It is also noteworthy that the Ministry of Higher Education and Scientific Research has become an independent entity, which has resulted in the redistribution of revenue sources among the relevant entities.

**Ministry of Higher Education and Scientific Research:**

The Ministry of Higher Education and Scientific Research recorded its revenues for the first time in 2026, following its separation from the Ministry of Education, with a total of AED 23 million. Most of this came from revenues for overseeing scholarship students, amounting to AED 10 million, and revenues from other applications, which reached AED 12 million, reflecting a stable start for the new ministry’s operations.

**Ministry of Health and Prevention:**

Revenues recorded a sharp decline, falling from AED 399 million in 2024 to AED 115 million in 2025, reflecting a 71% decrease due to the transfer of several operational activities from the Ministry of Health to the UAE Drug Corporation. Medical institution licensing and practice licensing fees reached AED 63 million in 2025, while other application revenues amounted to AED 13 million. In 2026, revenues showed a relative improvement, reaching approximately AED 150 million, an increase of 30% compared to 2025, driven by an increase in medical institution and practice licensing fees to AED 107 million, and an increase in health certificate attestation fees to AED 16 million.

**Ministry of Human Resources and Emiratization:**

Revenue estimates rose from AED 6.5 billion in the 2024 fiscal year to AED 6.8 billion in 2025, as a result of implementing Cabinet Resolution No. (37) of 2022 regarding the amendment of service fees and administrative fines, which positively impacted the number of transactions processed. In 2026, revenues continued to grow, reaching approximately AED 8.07 billion, which marked an increase of 18.7% compared to 2025. This growth was driven by higher work permit fees, which rose to AED 7.6 billion, and fees for work permit applications and sponsorship transfers totaling AED 150 million. This increase aligns with the expected growth rates in the labor market, reflecting the continued expansion of economic activity and the rising demand for work permits and related services.

**Ministry of Community Development:**

Revenues reached AED 882 thousand in 2024 and declined to AED 870 thousand in 2025. Revenues from building rentals amounted to AED 437 thousand in 2025, compared to AED 411 thousand in 2024, while fees from private educational institution licenses declined from AED 300 thousand to AED 243 thousand during the same period. In 2026, revenues dropped significantly to approximately AED 71 thousand, due to the establishment of the Ministry of Family and the transfer of certain revenue sources to it, which led to a decline in the main revenue items related to educational and service activities.

**UAE Drug Corporation:**

Revenues reached AED 300 million in 2025, with medical institution licensing and practice licensing fees leading revenues at AED 252 million, followed by medical treatment fees amounting to AED 26 million. In 2026, revenues increased to approximately AED 315 million, as a result of an increase in medical institution and practice licensing fees to AED 265 million, along with a slight increase in professional registration fees and other applications.

**Emirates Schools Establishment:**

Revenues increased from AED 45 million in 2024 to AED 51 million in 2025, reflecting a 13% growth rate. Professional registration fees increased from AED 36 million to AED 41 million, and building rentals rose from AED 5 million to AED 7 million during the same period. In 2026, these revenues became part of the Ministry of Education following the institutional merger.

**Emirates Health Services:**

Revenues increased by 4%, rising from AED 521 million in 2024 to AED 543 million in 2025. Medical treatment fees reached AED 185.9 million in 2025, and training course enrollment fees amounted to AED 7.5 million during the same year. In 2026, revenues continued to rise, reaching approximately AED 647 million, driven by an increase in health fitness fees to AED 319 million, medical treatment fees to AED 250 million, as well as growth in training course enrollment fees, which amounted to AED 19 million.

**Anwar Gargash Diplomatic Academy:**

Revenues remained at the same value, reaching AED 600 thousand in both 2024 and 2025. Training course enrollment fees also remained stable at AED 600 thousand during the same period. In 2026, revenues remained at the same level, with no change.

**UAE Media Council:**

No revenues were recorded during 2024, while revenues reached AED 37 million in 2025 following the transfer of certain items from the Ministry of Culture and Youth. Media activity certificates and permits fees constituted the largest share of these revenues at AED 36 million, in addition to fines amounting to AED 1 million. In 2026, revenues declined to approximately AED 29 million due to a decrease in fees for media activity certificates and permits, which fell to AED 28.2 million.

**General Authority of Islamic Affairs, Endowments, and Zakat:**

Revenues amounted to AED 4 million in 2024 and rose to AED 16 million in 2025, driven by the merger of the Zakat Fund with the General Authority of Islamic Affairs and Endowments and the introduction of a new fee representing the share of workers in Zakat collection. Fees from Hajj contractors' licenses amounted to AED 1.4 million in both 2024 and 2025, while revenues from reimbursements of prior years' expenses remained steady at AED 1 million during the same period. In 2026, revenues reached approximately AED 15 million as a result of a slight decrease in miscellaneous revenues to AED 13 million, with most other items remaining at their previous levels.

**United Arab Emirates University:**

Revenues reached AED 100 million in 2025 and remained stable at the same value in 2026. In 2025, the largest share came from miscellaneous revenues at AED 75.0 million, followed by prior years' expense refunds at approximately AED 11.8 million. In 2026, miscellaneous revenues decreased to AED 70.4 million, while building rentals increased to AED 12.0 million.

**Higher Colleges of Technology (HCT):**

Revenues reached AED 56 million in 2025, consisting mainly of AED 36.6 million from miscellaneous revenues and AED 16.5 million from bank interest. In 2026, revenues rose to approximately AED 92.1 million, driven by an increase in bank interest to AED 38 million and building rental revenues to AED 9 million.

**Zayed University:**

Revenues amounted to AED 27 million in 2025, most of which came from expert fees totaling AED 16 million and building rental revenues of AED 8 million. In 2026, revenues remained stable at approximately AED 27 million, with expert fees rising to AED 18 million and building rental revenues declining to AED 5.5 million.

**General Authority of Youth and Sports Welfare:**

Revenues reached AED 9 million in 2024 and remained stable at the same value in 2025. In 2026, no revenues were recorded due to the complete transfer of the Authority's operations to the Ministry of Sports.

**Appendix – Table 3.2.2.3:**  
Government Affairs Sector – Revenues (FY 2024, 2025, 2026)

#	Entity	2024 Budget	2025 Budget	2026 Budget
1	Ministry of Foreign Affairs	1,039	904	1,331
2	Ministry of Finance	1	1	1
3	Ministry of Justice	226	319	325
4	Securities and Commodities Authority	182	248	233
5	The Federal Authority for Government Human Resources (FAHR)	0.07	0.07	0.07
6	Other Federal Entities:	175	185	147
7	Federal Authority for Identity and Citizenship	-	-	11,000
<b>Total</b>		<b>1,623</b>	<b>1,657</b>	<b>13,037</b>

#### Ministry of Foreign Affairs:

Revenues stood at AED 1.04 billion in 2024 and declined to AED 904 million in 2025, reflecting a decrease of 13%. In 2025, other certificate attestation fees generated AED 541 million, while other application fees amounted to AED 321 million. In 2026, revenues recorded a strong recovery, reaching approximately AED 1.33 billion and achieving growth of 47% compared to 2025. Certification fee revenues increased to AED 648 million, representing a 20% rise, while certificate of origin fees surged to AED 616 million, marking an exceptional growth rate of 92%.

#### Ministry of Culture:

Revenues increased from AED 970 million in 2024 to AED 1.38 million in 2025, reflecting a 42% growth. This increase was driven by a rise in building rental revenues from AED 940 thousand to AED 1 million during the same year. In 2026, revenues declined to approximately AED 830 thousand as a result of a decrease in building rental revenues to AED 800 thousand.

#### Ministry of Justice:

Revenues increased from AED 226 million in 2024 to AED 319 million in 2025, reflecting a 41% growth driven by the issuance of a Cabinet resolution updating the ministry's service fees. Judicial fees reached AED 140 million in 2025, while fines amounted to AED 90 million during the same year. In 2026, revenues maintained an upward trend, reaching approximately AED 325 million, with a slight increase of 2% compared to 2025. This growth was driven by an increase in judicial fees to AED 144 million and fines to AED 97 million.

#### Federal Authority for Identity and Citizenship:

Revenues increased from AED 10 billion in 2025 to AED 11.0 billion in 2026, driven by higher nationality and ID service fees, the implementation of the health insurance scheme for tourist visas, and the facial recognition project, in addition to the growth in the number of tourist visas issued.

#### Securities and Commodities Authority:

Revenues recorded a slight decline, reaching AED 248 million in 2025 and AED 233 million in 2026. Other application fees recorded approximately AED 164 million in 2026, while bank interest recorded AED 63 million as a result of continued revenues collected from the unclaimed shareholder funds management project.

#### The Federal Authority for Government Human Resources:

Revenues remained stable at AED 70 thousand in both 2024 and 2025, while expense refunds from prior years also held steady at AED 30 thousand during the same period. This pattern of stability continued into 2026.

#### Appendix – Table 3.2.2.4: Other Federal Revenues Sector – Revenues (FY 2024, 2025, 2026)

#	Item	2024 Budget	2025 Budget	2026 Budget
1	VAT	10,105	11,334	12,066
2	Excise Tax	1,163	1,307	1,199
3	Corporate Tax	-	-	11,400
4	Contributions from Abu Dhabi Government (Cash)	6,817	6,817	8,947
5	Contributions from Abu Dhabi Government (Services)	6,329	6,329	6,329
6	Contributions from Dubai Government (Cash)	1,200	1,200	1,200
7	Contributions from the Presidential Court	246	259	241
8	Federal Authority for Identity, Citizenship, Customs, and Port Security	10,000	10,300	-
9	Interest Revenues – Emirates Investment Authority	1,456	1,451	1,989
10	Emirates Transport	101	101	101
11	Bank Interest	350	900	1,159
12	Military Pension Contributions	450	470	470
13	Other Revenues (Investment Returns and Interest)	15,505	18,466	21,537
	<b>Item</b>	<b>53,723</b>	<b>58,935</b>	<b>66,640</b>

## Federal Government Public Expenditures Appendix

### Appendix - Table 3.3.2.1:

Infrastructure and Economic Resources Sector – Expenditures (FY 2024, 2025, 2026)

#	Entity	2024 Budget	2025 Budget	2026 Budget
1	Ministry of Economy and Tourism	296	297	239
2	Ministry of Energy and Infrastructure	1,267	1,200	1,185
3	Ministry of Climate Change and Environment	290	315	289
4	Ministry of Industry and Advanced Technology	131	121	132
5	Federal Geographic Information Center	32	32	32
6	Securities and Commodities Authority	182	187	187
7	Federal Authority for Nuclear Regulation	315	318	318
8	Ministry of Investment	60	111	111
9	Ministry of Foreign Trade	-	-	131
	<b>Total</b>	<b>2,574</b>	<b>2,581</b>	<b>2,625</b>

#### Ministry of Energy and Infrastructure

The Ministry of Energy and Infrastructure has a budget of AED 1.19 billion in 2026, compared to AED 1.20 billion in 2025 and AED 1.27 billion in 2024. This reduction reflects a non-recurring decrease of AED 2 million from the supplementary budgets of 2024 and 2025, alongside an addition of AED 4 million to fund the UAE's contribution to the Gulf Railway Authority budget for 2025. These adjustments form part of the approved financial changes during the period.

#### Ministry of Economy and Tourism

The Ministry of Economy and Tourism has a budget of approximately AED 239 million in 2026, down from AED 297 million in 2025 and AED 296 million in 2024, representing a notable decrease due to several approved financial adjustments. This decline results from a non-recurring reduction of AED 13.2 million in 2025 supplementary allocations and a further AED 85.67 million transferred to the Ministry of Foreign Trade.

#### Ministry of Foreign Trade

The Ministry of Foreign Trade has a budget of approximately AED 131 million in 2026, marking its first approved budget following its separation from the Ministry of Economy. In 2025, the restructuring split the Ministry of Economy into the Ministry of Economy and Tourism and the Ministry of Foreign Trade, to enhance the Ministry's role in supporting national economic growth and improving the efficiency of export and import management. These allocations provide the Ministry with the initial financial framework to implement its regulatory and trade support responsibilities within a balanced federal budget.

#### Ministry of Climate Change and Environment

The Ministry of Climate Change and Environment has a budget of approximately AED 289 million in 2026, compared to AED 315 million in 2025 and AED 290 million in 2024, reflecting financial restructuring within the annual budget. Adjustments during the year include the exclusion of AED 25 million in non-recurring supplementary allocations for 2026 and the transfer of AED 6 million to the UAE Drug Corporation.

#### Ministry of Industry and Advanced Technology

The Ministry of Industry and Advanced Technology has a budget of approximately AED 132 million in 2026, compared to AED 120 million in 2025 and AED 131 million in 2024. The increase in 2026 reflects the reintroduction of specific financial items within the Ministry's operational scope, including AED 10 million allocated to support the "Make it in the Emirates" exhibition.

#### Ministry of Investment

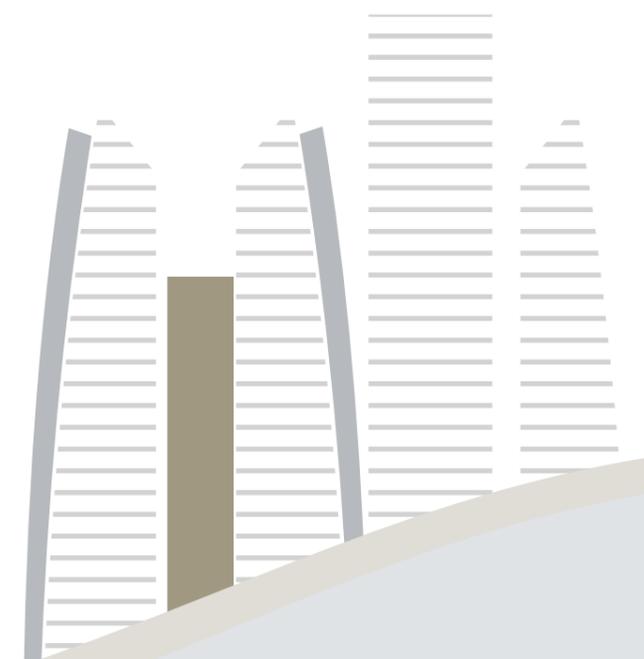
The Ministry of Investment has a budget of approximately AED 111 million in 2026, unchanged from 2025, and up from AED 60 million in 2024.

#### Federal Authority for Nuclear Regulation

The Federal Authority for Nuclear Regulation has a budget of AED 318 million in 2026, consistent with 2025, and up from AED 314 million in 2024.

#### Securities and Commodities Authority

The Securities and Commodities Authority has a budget of approximately AED 187 million in 2026, nearly unchanged from 2025, following an increase from AED 182 million in 2024. The 2024 increase was due to Cabinet decisions on unclaimed profits management and coverage of additional allocations funded by the Authority's revenues.



All figures in the accompanying tables are stated in AED million and rounded to the nearest whole number.

All figures in the accompanying tables are stated in AED million and rounded to the nearest whole number.

**Appendix - Table 3.3.2.2:**  
Social Development and Pensions Sector– Expenditures (FY 2024, 2025, 2026)

#	Entity	2024 Budget	2025 Budget	2026 Budget
1	Ministry of Education	996	5,627	11,841
2	Ministry of Higher Education and Scientific Research	-	547	547
3	Future of Education Development Project	431	550	-
4	Federal Agency for Early Education	38	-	-
5	Emirates Schools Establishment	5,140	-	-
6	Zayed Educational Complexes Project – Phase III	-	-	273
7	ESE Schools - Phase II	-	375	-
8	Ministry of Health and Prevention	525	545	491
9	Emirates Health Services	4,490	4,948	5,000
10	UAE Drug Corporation	-	15	161
11	Ministry of Human Resources and Emiratisation	629	643	643
12	Ministry of Community Development	3,253	3,255	2,968
13	Ministry of Family	-	-	473
14	Ministry of Culture	224	175	175
15	Emirates News Agency (WAM)	100	100	100
16	UAE Media Council	111	111	117
17	United Arab Emirates University	1,424	1,647	1,866

18	Higher Colleges of Technology (HCT)	1,123	1,292	1,534
19	Zayed University	582	574	680
20	University Funding Disparities	387	250	415
21	Ministry of Sport	218	183	182
22	Federal Youth Foundation	-	72	72
23	General Authority of Islamic Affairs and Endowments	502	719	741
24	Zakat Fund	28	-	-
25	Emirates Red Crescent	17	17	17
26	UAE National Olympic Committee	-	-	20
27	Anwar Gargash Diplomatic Academy	52	52	52
28	The Supreme Council for Motherhood & Childhood	15	25	25
29	Gender Balance Council	15	15	15
30	National Counselling Center (NCC)	89	178	178
31	Social Benefits	6,103	5,708	5,806
32	Federal Expenses	238	238	238
<b>Total</b>		<b>26,730</b>	<b>27,859</b>	<b>34,630</b>

### Ministry of Community Development

The Ministry of Community Development has a budget of approximately AED 2.97 billion in 2026, compared to AED 3.26 billion in 2025 and AED 3.25 billion in 2024, as a result of a series of approved financial adjustments across the relevant fiscal years. These adjustments included the exclusion of AED 315 million from allocations that were transferred to the Ministry of Family, in addition to the allocation of AED 45 million to establish a new sector and fund the development of strategic plans and digital transformation projects. An additional AED 9 million was also allocated, based on directives to create 16 new positions within the Public Benefit Institutions Sector.

### Ministry of Family

In line with the UAE's direction to designate 2026 as the "Year of Family" and strengthen social cohesion, the Ministry of Family's budget was separated from the Ministry of Community Development at the beginning of 2025. The Ministry's approved budget for 2026 amounted to approximately AED 473 million, enabling it to launch its operational functions and implement new plans in the areas of family policy and community support.

### Ministry of Education

The budget of the Ministry of Education increased in 2026 to AED 11.84 billion compared to AED 5.63 billion in 2025 and AED 996 million in 2024. This increase is attributed to the addition of AED 6.17 billion as a result of transferring the school operations sector to the Ministry, in addition to the approval of AED 48 million to provide computers for students in public schools.

### Ministry of Higher Education and Scientific Research

The Ministry of Higher Education and Scientific Research appears as a new entity within the federal budget following its separation from the Ministry of Education, with allocations amounting to AED 547 million in both 2025 and 2026, unchanged. This budget represents the core financial framework that enables the Ministry to independently carry out its mandate of overseeing higher education and scientific research.

### Ministry of Human Resources and Emiratization

The Ministry of Human Resources and Emiratization's budget for 2026 was approximately AED 643 million, compared to AED 642.9 million in 2025 and AED 629 million in 2024, reflecting overall stability in the Ministry's allocations over the three-year period.

### Ministry of Health and Prevention

The budget of the Ministry of Health and Prevention amounted to approximately AED 491 million in 2026, compared to AED 545 million in 2025 and AED 525 million in 2024. The reduction in 2026 allocations resulted from the transfer of AED 54 million from the Ministry's financial appropriations to the UAE Drug Corporation, completing the Establishment's full separation from the Ministry. This step contributed to streamlining the financial structure and more clearly defining expenditure responsibilities in line with each entity's mandate.

### UAE Drug Corporation

The budget of the UAE Drug Corporation saw a significant increase in 2026, reaching AED 161 million compared to AED 15 million in 2025, as a result of incorporating a range of financial allocations that expanded the scope of the Corporation's activities for the new fiscal year. An amount of AED 54 million was added from allocations transferred from the Ministry of Health and Prevention, in addition to AED 6 million from allocations transferred from the Ministry of Climate Change and Environment. An additional allocation of AED 86 million was also approved to strengthen the Corporation's budget and enable it to carry out its mandates within the framework of full institutional separation, as well as develop its organizational and technical capabilities.

### Ministry of Culture

The Ministry of Culture's budget for 2026 amounted to approximately AED 175 million, remaining broadly in line with the 2025 level of AED 175 million, compared to AED 224 million in 2024. This trend reflects stability in the Ministry's allocations over the past two years, remaining within the approved funding framework of the federal budget cycle.

### Emirates Health Services

Expenditures of the Emirates Health Services in 2026 amounted to approximately AED 5.00 billion, compared to AED 4.95 billion in 2025 and AED 4.49 billion in 2024, reflecting the continued gradual expansion of health services and related programs. The 2026 budget saw further enhancements, including the integration of the scholarship system under standardized criteria in alignment with the "Nafis" program, the inclusion of pre-marital screening within the preventive services framework, and the approval of AED 19 million to implement the first phase of the Emirati Genome Program (EGP). These measures support the development of health services and the improvement of care outcomes across the UAE.

### United Arab Emirates University

Expenditures of the United Arab Emirates University reached approximately AED 1.87 billion in 2026 compared to AED 1.65 billion in 2025 and AED 1.42 billion in 2024, reflecting continued expansion in academic activities and educational services. Employee compensation rose to AED 1.09 billion in 2026, while spending on goods and services reached AED 630 million. Allocations for non-financial assets amounted to AED 113 million, reflecting continued investment in infrastructure and resources that support academic and research activities.

### Higher Colleges of Technology (HCT)

The Higher Colleges of Technology has a budget of approximately AED 1.53 billion in 2026, compared to AED 1.29 billion in 2025 and AED 1.12 billion in 2024, reflecting a continued expansion in the scope of educational activities and services. Employee compensation increased to AED 958 million in 2026, while spending on goods and services reached AED 481 million, and allocations for non-financial assets amounted to AED 96 million, all within the funding framework supporting the academic and operational development of the complex.

### General Authority of Islamic Affairs and Endowments

The General Authority for Islamic Affairs and Endowments has a budget of approximately AED 741 million in 2026, compared to AED 719 million in 2025 and AED 502 million in 2024, reflecting the continued growth of the Authority's allocations in recent years. The 2026 budget included the approval of AED 23 million to cover the cost of recruiting 160 mosque imam positions as part of the requirements to strengthen religious personnel in the UAE, while the remaining allocations were distributed across employee compensation, operational requirements, and assets within the approved financial scope for the year.

### Zayed University

Zayed University has a budget of approximately AED 680 million in 2026, compared to AED 574 million in 2025 and AED 582 million in 2024, reflecting an expansion in the approved allocations to support academic activities and university services. Employee compensation amounted to AED 515 million in 2026, while spending on goods and services reached AED 116 million, and allocations for non-financial assets totaled AED 49 million, all within the University's approved funding scope for the year.

### Ministry of Sport

The Ministry of Sport has a budget of approximately AED 182 million in 2026, compared to AED 183 million in 2025 and AED 218 million in 2024, reflecting a trend of relative stability in the Ministry's approved allocations. The 2026 budget included additional appropriations to support participation in the Winter Games, with the remaining allocations comprising AED 48 million for employee compensation and AED 110 million allocated to grants.

### National Counselling Center (NCC)

The National Counselling Center has a budget of approximately AED 178 million in 2026, the same as in 2025, compared to AED 89 million in 2024. The 2026 allocations were distributed as follows: AED 92 million for employee compensation, AED 75 million for goods and services, and AED 11 million for non-financial assets, providing the financial scope that enables the Center to carry out its operational tasks and programs in line with the approved appropriations.

### Emirates News Agency (WAM)

The estimated Federal expenditures of the Emirates News Agency remained stable at AED 100 million from 2024 through 2026. Employee compensation accounted for the largest portion of spending, totaling AED 75 million in 2026, followed by AED 23 million for goods and services, while AED 2 million was allocated for non-financial assets, all within the approved spending scope to support the Agency's media and operational activities.

### Federal Youth Foundation

The Federal Youth Foundation has a budget of approximately AED 72 million in 2026, unchanged from 2025. The year's allocations were distributed as follows: AED 39 million for employee compensation, AED 31 million for goods and services, and AED 2 million for non-financial assets.

All figures in the accompanying tables are stated in AED million and rounded to the nearest whole number.

All figures in the accompanying tables are stated in AED million and rounded to the nearest whole number.

Appendix - Table 3.3.2.3:

Government Affairs Sector – Expenditures (FY 2024, 2025, 2026)

#	Entity	2024 Budget	2025 Budget	2026 Budget
1	Office of the Deputy Prime Minister – His Highness Sheikh Hamdan bin Mohammed bin Rashid Al Maktoum	-	100	100
2	Office of the Prime Minister	348	344	349
3	General Secretariat of the Cabinet	105	105	107
4	Federal Competitiveness and Statistics Centre	69	72	82
5	UAE Government Media Office	44	44	44
6	UAE Accountability Authority (UAEAA)	134	134	134
7	Federal National Council (FNC)	225	237	237
8	Ministry of Foreign Affairs	2,448	2,587	2,832
9	MOD (Ministry of Defense)	6,496	6,492	6,492
10	MOI (Ministry of Interior)	7,310	7,022	7,285
11	Security Department	1,330	1,330	1,330
12	Federal Authority for Identity, Citizenship, Customs & Port Security	3,678	4,034	4,936
13	Ministry of Finance	277	390	390
14	Ministry of Justice	1,016	967	970
15	Ministry of State for Federal National Council Affairs (MFNCA)	37	37	42
16	Ministers of State	11	11	12
17	Office of the Vice President for Political Affairs	27	27	37

18	Office of the Minister of Tolerance and Coexistence	39	39	40
19	The Federal Authority for Government Human Resources (FAHR)	78	85	78
20	Federal Demographic Council	65	65	65
21	UAE Space Agency	417	362	194
22	Telecommunications and Digital Government Regulatory Authority	1,027	1,043	1,109
23	Federal Judicial Enforcement Office	59	59	93
24	Emirates Council for	-	-	31
25	Executive Office for Control and Non-Proliferation	-	-	31
26	National Committee for Combatting Money Laundering and the Financing of Terrorism and Illegal Organisations	-	-	82
<b>Total</b>		<b>25,237</b>	<b>25,583</b>	<b>27,102</b>

### Ministry of Interior (MOI)

The Ministry of Interior has a budget of approximately AED 7.28 billion in 2026, compared to AED 7.02 billion in 2025 and AED 7.31 billion in 2024, reflecting an overall trend of stability in its allocations. The 2026 budget included additional financial allocations to strengthen the Ministry's needs and enhance operational efficiency, including AED 111 million approved for the appointment of Police College graduates and the implementation of promotions. The budget also emphasized support for employee happiness programs as part of efforts to develop the work environment, allocating AED 6.11 billion for employee compensation and AED 854 million for goods and services.

### Ministry of Defense (MOD)

The Ministry of Defense's budget remained stable in 2026 at AED 6.49 billion, nearly unchanged from 2025, and unchanged from AED 6.49 billion in 2024.

### Ministry of Foreign Affairs (MOFA)

The MOFA has a budget of approximately AED 2.83 billion in 2026, compared to AED 2.58 billion in 2025 and AED 2.45 billion in 2024, reflecting an expansion in the Ministry's approved allocations. The 2026 budget included an additional AED 238 million to fund the Ministry's requests aimed at enhancing operational efficiency, along with AED 27 million allocated for approved maintenance works and AED 18 million to support the opening of a new consulate and embassy.

### Ministry of Justice (MOJ)

The MOJ has a budget of approximately AED 970 million in 2026 compared to AED 967 million in 2025 and AED 1.02 billion in 2024. The 2026 allocations included the addition of AED 14 million covering employee compensation — including AED 3 million for promotions — in addition to operational expenses and assets.

### Ministry of Finance

The Ministry of Finance's budget amounted to approximately AED 390 million in 2026, unchanged from 2025, compared to AED 277 million in 2024. The 2026 appropriations were allocated as follows: AED 199 million for employee compensation, AED 189 million for goods and services, and AED 2 million for non-financial assets, within a funding scope that supports the Ministry's operations and financial programs.

### Ministry of State for Federal National Council Affairs (MFNCA)

The MFNCA has a budget of approximately AED 42 million in 2026, compared to AED 37 million in both 2025 and 2024, reflecting a slight increase in the approved allocations for the year. The 2026 allocations were distributed as follows: AED 33 million for employee compensation, AED 8 million for goods and services, and AED 1 million for non-financial assets.

### Federal Authority for Identity, Citizenship, Customs & Port Security

The Federal Authority for Identity, Citizenship, Customs and Port Security has a budget of approximately AED 4.94 billion in 2026, compared to AED 4.03 billion in 2025 and AED 3.68 billion in 2024, making it one of the largest federal entities in terms of expenditure volume. The 2026 allocations included significant increases comprising AED 563 million related to the transfer of the customs inspection sector, in addition to AED 109 million for security inspection transfer costs, representing the largest components of the year's increases. The budget also included additional financial allocations related to the expansion of the Authority's mandate in the areas of inspection, ports, visas, and operational support, contributing to an overall increase in total allocations to match the broader scope of the Authority's activities in 2026.

### Telecommunications and Digital Government Regulatory Authority

The TDRA has a budget of approximately AED 1.11 billion in 2026, compared to AED 1.04 billion in 2025 and AED 1.03 billion in 2024, reflecting an expansion in the scope of digital mandates and technical services. In 2026, allocations were distributed as follows: AED 539 million for goods and services, AED 268 million for employee compensation, AED 199 million in grants, and AED 101 million for non-financial assets. The year's plan also includes funding the Lunar Gateway of the Mohammed Bin Rashid Space Centre from the TDRA's fund, as part of initiatives to develop digital and space infrastructure at the federal level.

### UAE Space Agency

The UAE Space Agency has a budget of approximately AED 194 million in 2026, compared to AED 362 million in 2025 and AED 417 million in 2024, reflecting a decrease in allocations in line with the rescheduling of cash flows related to space projects. The budget saw a reduction in allocations for the Hope Probe project following the completion of its funding as a government-owned asset, while its operational mission was extended for three years starting in 2025, with AED 11 million added to the 2026 budget to support this purpose. The remaining adjustments were made within the financial scheduling of other space projects, in line with the approved plan.

### Federal National Council (FNC)

The FNC has a budget of approximately AED 237 million in 2026, unchanged from 2025, and up from AED 225 million in 2024. Employee compensation accounted for the largest portion of expenditures, totaling AED 201 million in both 2025 and 2026, while spending on goods and services amounted to AED 31 million, alongside AED 5 million for non-financial assets. This stability reflects the Council's continued execution of its legislative and oversight functions within the approved funding scope, without any significant changes in the size of its appropriations.

### The Federal Authority for Government Human Resources (FAHR)

The FAHR has a budget of approximately AED 78 million in 2026, compared to AED 85 million in 2025 and AED 78 million in 2024, within a range reflecting general stability in the Authority's approved allocations. The 2026 budget was allocated as follows: AED 58 million for employee compensation, AED 19 million for goods and services, and AED 1 million for non-financial assets. The year's plans also include implementing the Bayanati project and the Data Warehouse and Reporting System project to support digital transformation requirements in the federal human resources system.

### Office of the Minister of Tolerance and Coexistence

The Office of the Minister of Tolerance and Coexistence has a budget of approximately AED 40 million in 2026, compared to AED 39 million in both 2025 and 2024, reflecting general stability in the Office's financial allocations. The 2026 expenditures comprised AED 23 million for employee compensation and AED 17 million for goods and services, within a funding scope that supports the continuity of the Office's programs and activities throughout the fiscal year.

### National Committee for Combatting Money Laundering and the Financing of Terrorism and Illegal Organisations

The National Committee for Combatting Money Laundering and the Financing of Terrorism and Illegal Organisations has a budget of approximately AED 82 million in 2026. The 2026 allocations were distributed as follows: AED 54 million for employee compensation and AED 24 million for goods and services. The budget also included the establishment of a new sector aimed at enhancing the efficiency of public benefit institutions, including professional associations, to strengthen the Committee's capabilities, enable it to carry out its functions, and bolster national financial compliance efforts.



All figures in the accompanying tables are stated in AED million and rounded to the nearest whole number.

### Appendix - Table 3.3.2.4:

Other Federal Expenses Sector – Expenditures (FY 2024, 2025, 2026)

#	Category	2024 Budget	2025 Budget	2026 Budget
1	Expenditures and Bank Interest	2,436	2,679	3,327
2	Other grants	760	1,148	1,208
3	Other expenses	3,998	8,785	8,130
<b>Total</b>		<b>7,194</b>	<b>12,612</b>	<b>12,665</b>

### Appendix - Table 3.3.2.5:

Financial Investments Sector – Expenditures (FY 2024, 2025, 2026)

#	Program	2024 Budget	2025 Budget	2026 Budget
1	Federal Financial Support Program	-	-	12,400
2	Etihad Rail	1,398	1,975	2,214
3	Financial Investments	870	841	705
4	Financial Assets	57	49	59
<b>Total</b>		<b>2,325</b>	<b>2,865</b>	<b>15,378</b>

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