

Cabinet Resolution No. (40) of 2024

Concerning the Governance of Boards of Directors in the Federal Government

The Cabinet:

- Upon reviewing the Constitution;
- Federal Law No. (1) of 1972 Concerning the Jurisdictions of Ministries and Powers of Ministers, as amended;
- Federal Law by Decree No. (5) of 2011 Regarding the Regulation of Boards of Directors, Board of Trustees and committees in the federal government;
- Cabinet Resolution No. (C2/9) of 2020 regarding the Guide to Governance of Boards of Directors in the Federal Government;
- Pursuant to the proposal of the Minister of Cabinet Affairs; and the approval of the Cabinet;

Has resolved as follows:

Article (1)

Definitions

In application of the provisions of this Resolution, the words and expressions set forth herein shall bear the meanings ascribed to them, unless the context otherwise requires:

State	: United Arab Emirates (UAE).
Federal Government	: Government of the UAE.
The Cabinet	: The Council of Ministers of the UAE.
The General Secretariat (GS)	: The General Secretariat of the Cabinet.
Entity / Federal Entity	: The federal authority or establishment (and the like), or the company wholly owned by the federal government.
Governance	: A set of controls, standards, and procedures that achieve institutional discipline in managing the entity work system in accordance with international best practices, including the necessary rules and

provisions for making decisions related to the entity affairs, and defining the responsibilities and practices that shall be followed by the Board of Directors to achieve the goals and promote the principles of transparency, accountability, integrity and impartiality.

- The Board / BOD** : The Federal Entity Board of Directors.
- BOD Chairman / The Chairman** : The Federal Entity BOD Chairman.
- Official of the Entity Executive Management** : Director General of the Federal Entity or someone of similar standing.
: Federal entity officials who hold leadership positions directly subordinate to the federal entity official.
- Secretary** : Secretary of the BOD.
- Competent Authority** : His Highness the President of the State, His Highness the Prime Minister, the Cabinet, or any other authority granted by law the power to establish entities or form BODs thereof.
- BOD Member** : The natural person who holds membership in the Board of Directors, including the Chairman of the Board of Directors and deputy thereof.
- Sub-Committees** : Committees formed by decision of the Competent Authority or the Federal Entity BOD to assist it in performing the tasks assigned thereto, in carrying out specific tasks and activities. Such committees are affiliated with the BOD, and may include members other than the BOD members.
- Sub-Committee Member** : Member of one of the subcommittees, including the Chair of the committee.
- Committee Rapporteur / The Rapporteur** : Rapporteur of the BOD Sub-Committees.
- Internal Audit** : An independent and objective activity that provides assurances and advisory services with the aim of adding value to the entity and improving operations thereof. This activity helps in achieving the objectives of the Federal Entity by following an organised, systematic

approach to evaluate and improve the effectiveness of governance, risk management, and oversight processes.

- Risk Management** : Organised policies and procedures to identify, analyse, and evaluate risks in the entity and monitor possible underlying events or factors that help reduce them, or reduce their impact to an acceptable level, so that they do not negatively affect the entity ability to achieve the strategic objectives thereof.
- Established Legislation** : Federal Law, Federal Decree, Federal Law-Decree, or Regulatory Resolution establishing the Federal Entity.
- Symbolic Gifts** : Advertising or promotional symbolic gifts bearing the name and logo of the providing entity thereof.
- Kinship Up to the Second Degree** : Father and mother, sons and daughters, husband and wives, fathers and mothers-in-law, brothers and sisters, grandfather and grandmother, grandfather and grandmother-in-law, grandchildren.

Article (2)

Objectives

The objective of this Resolution is to attain the following:

1. Define a set of provisions, standards, controls, and procedures aimed at ensuring the success of BODs in federal entities, carry out jurisdiction and responsibilities thereof in accordance with the best practices of transparency, integrity, and excellence in institutional work, and achieving the public interest.
2. Clarify the responsibilities, tasks, and duties assigned to the BODs, members, and sub-committees thereof, which require BODs in federal entities and sub-committees to follow as a regulatory reference for their work in accordance with international best practices in the field of governance.
3. Develop the performance of BODs in federal entities and subcommittees, in a way that enhances the quality and efficiency of their decision-making process through a specific and clear governance framework.

Article (3)

Scope of Application

1. The provisions contained herein shall apply to all federal entities that have a BOD.
2. The competent authority shall have the right to exempt any federal entity or BOD thereof from some or all of the provisions stipulated herein.

Article (4)

Board of Directors Formation

When forming the BODs of federal entities:

1. The BOD chairman and members of the shall be appointed pursuant to a resolution issued by the competent authority, to assume supervision of the federal entity, direct it, and exercise the powers assigned to the Board.
2. The BOD shall consist of an appropriate number of members, not less than (5) five members and not more than (13) thirteen members, including the BOD Chairman and deputy thereof, in order to achieve the objectives and powers assigned to the Board in all efficiency and effectiveness with excluding federal entities whose establishment law stipulates otherwise.
3. A vice-chairman shall be appointed to replace the chairman in the event of absence thereof or if his position becomes vacant for any reason. The vice-chairman shall be appointed by election by the BOD members by a majority vote of the members at the first meeting held by the Board, in accordance with the provisions of this resolution. This is unless he is appointed by the competent authority in the resolution to form the BOD.
4. When appointing the BOD members of federal entities, the importance of diversity in the experiences and skills of BOD members shall be taken into account to lead and supervise the strategic direction of the entity.
5. It is proposed that the BOD include at least a member of women leaders, and a member of the qualified Emirati youth who shall not be older than thirty-two (32) years when appointed to the BOD membership, who shall be nominated by the Cabinet General Secretariat. Taking into account the change of the youth representative when restructuring the BOD, in order to

enhance the goals of involving youths in the federal entities BODs, and to provide room for the largest number of youths to experience and empower them.

6. The entity official or an employee of the executive management may not be a BOD member, however, they may be a member of the sub-committees – except for the Audit and Risk Committee. They may also attend BOD and subcommittees meetings to discuss or provide an intervention or presentation on the topics on the meeting agenda, upon invitation from the BOD Chairman or the Sub-committee Chairman.

Article (5)

BOD Membership

1. In the selection and appointment of BOD members, due consideration shall be given to their leadership acumen, as well as their breadth of experience and knowledge pertinent to accomplishing the entity objectives. Preferably, candidates shall possess qualifications and competencies aligned with the specialised domains and operational scope of the entity. Proficiency in formulating strategies, delineating goals, and performance metrics, proposing and scrutinising projects and initiatives, along with familiarity with governmental protocols, directives, and management frameworks, are essential attributes sought in Board members. Integrity, adeptness in fostering constructive dialogues, and the ability to articulate innovative ideas are imperative qualities expected of Board members. Moreover, adherence to the following controls is deemed necessary:
 - a. Good conduct.
 - b. A BOD member shall not be an employee of the federal entity or any of its affiliated entities during his term as a BOD member or during the preceding two fiscal years.
 - c. A BOD member shall not have a kinship up to the second degree, with the entity official or one of the entity executive management employees, during his period of BOD membership.
 - d. A BOD member shall not have a consultative relationship or commercial or financial benefit with the entity official or one of the entity executive management employees during his term as a BOD member or during the preceding two fiscal years.

- e. A BOD member shall not be an employee, owner, or partner of the external auditor company, or in companies that provide other services to the entity during his term as a BOD member or during the preceding two fiscal years.
2. The tenure of BOD membership shall span a period of three (3) years, or as specified by the competent authority in the resolution to establish or reconstitute the Board. This term commences from the date of its formation or any alternative date stipulated within the formation resolution. Renewal of membership is permissible for several times, subject to a decision rendered by the competent authority.
3. In accordance with the provisions delineated within this resolution, the competent authority retains the prerogative, during the currency or conclusion of the BOD tenure, to reconstitute the BOD, either in its entirety or partially. Such reconstitution may involve the addition, replacement, or dismissal of members thereof, adhering to the imperatives of the public interest.
4. Chairmen and members of the BODs of federal entities that regulate or supervise the financial markets in the State may not be chairmen or members of the BODs of companies listed in the relevant financial market.
5. A BOD member may not be a chairman or member of more than (4) four BODs of federal entities, whether in his capacity as a chairman or a member. Exceptions to this condition may be made with the approval of the Cabinet, or delegate thereof.
6. If the position of one or more BOD members becomes vacant for any reason, the Chairman shall nominate an alternative member and submit the matter to the Cabinet or the competent authority, as the case may be, in accordance with the procedures and forms in force in the federal government.
7. In the event that the position of the BOD Chairman, deputy thereof, or one or more members becomes vacant for any reason, the BOD shall continue to perform duties and hold meetings thereof, provided that the Chairman or his deputy shall be among them until a replacement thereto is appointed by the competent authority. Provided that the number of members when the meeting is held shall not be less than half the number of appointed members.

Article (6)

Appointment of BOD Chairman and Members

1. The BOD Chairman and members shall be appointed by a resolution of the competent authority, whether in their personal capacity or by virtue of the position they hold.
2. If the appointment of the BOD Chairman or members is contingent upon their current positions, their membership in the Board shall cease upon the conclusion of their tenure in the specified position as delineated in the BOD forming decision. The commencement of membership for the newly appointed or assigned individual to that position shall coincide with their assumption of the said position. In the absence of an alternative directive issued by the competent authority, the termination of membership or the induction of a new member into the BOD shall occur automatically, obviating the necessity for further administrative actions.
3. If the BOD forming resolution stipulates the membership of a representative of a specific party, the BOD Chairman shall issue a decision to nominate this member after coordination with the concerned party.
4. Administrative procedures approved by the federal government shall be followed before issuing the resolution to appoint the BOD Chairman and members.

Article (7)

BOD Liabilities & Competencies

The Board of Directors is the highest authority in the federal entity and has a supervisory role. It shall exercise the competencies and powers necessary to achieve the entity objectives in a manner that does not conflict with the legislation pertaining to the establishment of the federal entity. BOD shall be responsible before the Cabinet for performing the following:

1. Proposing policies, strategies, and draft laws related to the competencies assigned to the federal entity, submitting them to the Cabinet for approval, and supervising their implementation after their approval.
2. Approve the general policy of the Office, the strategic plan, programmes, and projects required in accordance with the procedures followed in this regard.

3. Approve the organisational structure of the federal entity and submit it to the Cabinet for approval.
4. Approve the draft annual budget and the draft final account of the federal entity, and submit them to the Ministry of Finance or the relevant authorities – as the case may be – to complete the legislative and financial procedures in force in this regard.
5. Review and approve the degrees and salaries schedule, and submit it to the Cabinet for approval, after coordination with the Ministry of Finance, the Federal Authority for Government Human Resources, and the relevant authorities – as the case may be – in accordance with the legislation in force in this regard.
6. Approve the laws, regulations and work plans necessary for the proper progress of work in the Entity.
7. Form permanent or temporary committees and work teams affiliated to the BOD to support it to carry out powers thereof, and to define the functions of such committees, work teams, and work system thereof.
8. Verify the efficiency of the internal systems and procedures necessary to achieve the entity objectives and the regularity of its work. This includes the regulations and procedures approved by the entity, internal control, and risk management systems, and ensuring compliance with the legislation and regulations in force in the State, to which the entity is subject.
9. Appoint one or more external auditors, if necessary, and determine fees thereof.
10. Suggest fees for the services provided by the federal entity and raise the same to the Minister of Finance for presentation to the Cabinet for approval.
11. Review the entity business reports, activities, and achievements, annual reports, performance reports, and financial reports, before submitting them to the concerned authorities.
12. Ensure the existence of an effective framework and channels of communication with the community and all concerned parties in a way that enhances the principles of responsibility and participation.
13. Propose to sign or join international agreements and treaties related to activities and competencies of the federal entity, in coordination with the Ministry of Foreign Affairs and other concerned authorities.

14. Accept donations, gifts, grants, and aid in accordance with the powers of the federal entity, and in accordance with the relevant legislation.
15. Submit the entity annual reports and performance evaluation reports for presentation to the Cabinet in accordance with the procedures followed in this regard.
16. Nominate an official for the federal entity and submit the nomination to the competent authority for appointment to issue the necessary legislation to appoint them, if they were not previously appointed by the competent authority.
17. Provide guidance and support to the Entity Official to achieve the entity strategic and operational objectives.
18. Evaluate the sub-committees and the federal entity official according to the evaluation criteria mentioned in Article No. (21) hereof, and based on the main performance indicators and the performance plan approved for it.
19. Any other tasks stipulated in the legislation establishing the entity or assigned thereto by the competent authority.

In all cases, the provisions of the legislation establishing the federal entity shall be taken into account, which may grant some powers to the competent authority or the Board to approve the policies, rules, and regulations of the federal entity.

Article (8)

BOD Chairman Tasks and Responsibilities

The Chairman is the legal representative of the federal entity and shall exercise powers and competencies thereof in light of the provisions stipulated herein and in a manner that does not conflict with the legislation establishing the federal entity, and the legislation in force in this regard. The Chairman shall assume the following tasks and responsibilities:

1. Lead and direct the federal entity through the BOD, ensuring the efficient and effective implementation of all powers and tasks assigned to the entity and the BOD.
2. Preside and manage meetings in a way that ensures the effective participation of members during the meetings, and ensures that BOD members perform their duties efficiently to achieve the objectives of the federal entity.

3. Ensure the BOD election of a Vice-Chairman, unless he is appointed by the competent authority in the BOD forming resolution.
4. Approve meeting agendas and dates for ordinary and extraordinary meetings, taking into account any topics proposed by members.
5. Ensure the provision of BOD members with all the necessary information and documents that enable them to contribute effectively and carry out roles, competencies, and responsibilities thereof, work to enable the federal entity to efficiently and effectively accomplish its tasks, and ensure that new BOD members receive an introductory programme about the entity and the BOD roles.
6. Clarify the BOD members obligations, duties, responsibilities, and rights, and the tasks of sub-committees.
7. Ensure that all the BOD members fill out the Impartiality Declaration and No Conflict of Interest Declaration, on an annual basis, in accordance with Form No. (3) attached hereto.
8. Participate in the annual evaluation of the federal entity official, and the evaluation of the sub-committees, according to Forms No. (5) and No. (6) attached hereto.
9. Annual evaluation of BOD members, according to Form No. (4) attached hereto.
10. Annual evaluation of BOD members, according to Form No. (7) attached hereto.
11. Settle any disagreement that may occur between members to pass compatible decisions and recommendations as much as possible.
12. Ensure the application of governance and ethical behaviour standards in the Board of Directors and the federal entity.
13. Ensure submissions of the periodic reports to the concerned authorities on the entity work and achievements in accordance with this resolution and the approved requirements in this regard, and ensure the accuracy and quality of the contents of such reports.
14. Any other tasks stipulated in the legislation establishing the entity, or in the applicable legislation, or tasks assigned thereto by the competent authority.

In all cases, in addition to his duties as a BOD member, the Vice Chairman shall exercise all the duties and responsibilities of the Chairman in the event of absence thereof or if his position becomes vacant for any reason.

Article (9)

BOD Members Tasks and Responsibilities

The BOD members shall jointly supervise the activities and outputs of the federal entity in order to achieve its strategy and objectives, and enable it to carry out the duties assigned thereto in accordance with the applicable legislation. The members shall exercise their duties and responsibilities in light of the provisions stipulated herein and in a manner that does not conflict with the legislation establishing the federal entity. The members shall assume the following tasks and responsibilities:

1. Exert the necessary effort to ensure familiarity with all the roles and competencies of the entity and the BOD, and the goals that shall be achieved, and attend all meetings and courses supporting this matter.
2. Regularly attend the BOD and sub-committees meetings, as applicable, and refrain from absence unless granted prior permission or presenting a satisfactory excuse, subject to approval by the BOD Chairman or the Subcommittee Chairman, as appropriate.
3. Work in an integrated manner with the Chairman and members to achieve the BOD and the entity objectives, which contributes to achieving the general objectives of the State and the federal government, and devote time and effort to supporting and enabling the entity to carry out the tasks and responsibilities assigned thereto in accordance with applicable legislation.
4. Active participation in the BOD and sub-committees meetings – as the case may be – and participation in making the right decisions by studying and reviewing agenda topics and relevant documents and papers; In addition to employing skills, experience, and professional knowledge thereof in expressing an opinion on the topics presented to the BOD in an objective manner, and ensuring participation in Voting and impartially making BOD decisions, with all credibility and integrity.
5. Participate in the annual evaluation of the federal entity official and the sub-committees, according to Forms No. (5) and No. (6) attached hereto.
6. Update the Disclosure of Impartiality Declaration and No Conflict of Interest Declaration on an annual basis or when any significant change occurs in accordance with Form No. (3) attached hereto, and avoid conflicts of interest and disclose them if they occur.

7. Adhere to the obligation of maintaining confidentiality by refraining from disclosing any confidential information, whether in written or verbal form, pertaining to the entity or the BOD. Additionally, refrain from misusing any information acquired during the BOD membership tenure, whether during the membership term or after its expiration.
8. Any other tasks stipulated in the legislation establishing the entity or regulating work thereof, or in the applicable legislation, or tasks assigned thereto by the BOD or the competent authority.

Article (10)

Secretary

1. The BOD shall appoint a Secretary of the Board of Directors, preferably an employee of the Federal Entity, provided that they shall not be an official of the Federal Entity or an employee of the Executive Management. The following shall be taken into account when appointing the Secretary:
 - a. To have sufficient practical experience to carry out the duties of the federal entity BOD Secretary.
 - b. To have the necessary academic qualifications in accordance with the requirements of the tasks and responsibilities referred to herein.
2. The Secretary shall be responsible for preparing, organising, and recording BOD meetings, preparing and following up on the implementation of decisions issued by the BOD, and carrying out the following tasks and responsibilities:
 - a. Draft and finalise the agenda for the BOD meetings in alignment with the directives sanctioned by the BOD, in coordination with the Board members. Timely notify all BOD members of the agenda in accordance with the stipulations outlined within this resolution, following Form No. (1) attached hereto.
 - b. Invite the BOD Chairman, deputy thereof, members, and those invited to participate in the meeting - as the case may be – to attend the meetings.
 - c. Prepare the BOD meeting files whether in paper or digital format, including all necessary reports and information, and send them to members on time.

- d. Prepare the minutes of the BOD meetings in accordance with Form No. (2) appended herewith. The minutes shall encompass a summary of the deliberations held, recommendations put forth, decisions rendered, and the outcome of voting on said decisions. Subsequently, ensure the endorsement of the minutes by all attending members, including the chairman, participating members, and the secretary, prior to finalisation.
- e. Coordinate with the BOD members, its committees, the entity official, and executive management regarding holding meetings and exchanging information and reports, to raise the BOD work efficiency and the quality of its decision-making.
- f. Organise and manage the record of Disclosure of Impartiality and No Conflict of Interest Declarations for the BOD Chairman, members, and Secretary, and sub-committees according to Form No. (3) attached hereto.
- g. Provide advice and assistance to the BOD members and provide them with the information and reports they may request about the entity.
- h. Record and archive the minutes of the BOD meetings, along with its decisions and the reports submitted to the Board, in accordance with the preservation and disposal strategy approved by the federal entity. Financial documents shall be retained for a minimum duration of ten (10) years, while other documents shall be preserved for no less than five (5) years. In instances where an endorsed preservation and disposal plan is absent within the federal entity, electronic copies of all BOD documents shall be retained without exception.
- i. Follow up on the implementation of the BOD decisions and assignments, prepare an updated follow-up report in this regard, and present it at the following BOD meeting, on an ongoing basis.
- j. Follow up on the implementation of the provisions hereof, and coordinate with the BOD Chairman and members to ensure that all requirements of this resolution are met, especially those related to preparing requirements for evaluating the performance and outputs of the BOD members, subcommittees, and the federal entity official.
- k. Furnish the Cabinet General Secretariat with the schedule of BOD meetings, along with copies of the minutes from both BOD and subcommittee meetings, as well as the

annual report detailing the BOD activities and accomplishments. Maintain ongoing coordination with the Cabinet General Secretariat and fulfil any specific requisites outlined by them within the designated timelines.

- I. Any other duties assigned thereto by the Chairman.
3. The BOD may replace the Secretary, as required by the public interest.

Article (11)

Board of Directors Work and Meeting Protocol

1. The BOD shall hold (6) at least six meetings per year, and not less than one meeting every two months, at the invitation of the Chairman or deputy thereof in the absence of the Chairman.
2. The BOD Chairman may call for an extraordinary meeting at any time deemed appropriate thereby, or at the request of any BOD member as required by the public interest.
3. Annually, the Secretary, in collaboration with the BOD Chairman and members, shall formulate an annual plan outlining the schedule of BOD meetings for the subsequent year. This plan shall be subject to approval by the BOD. Collaboration with the entity official is permissible in this process.
4. The Secretary, upon the direction of the Chairman, shall invite the BOD members to a meeting at least ten (10) working days prior to the meeting date.
5. The Secretary shall be responsible for preparing the agenda for the BOD meetings and having it approved by the Chairman, according to Form No. (1) appended hereto. The agenda shall include all the topics scheduled to be discussed by the BOD.
6. The secretary shall be responsible for preparing the meeting file in paper or digital format including the necessary information, reports, and presentations, and sending the file to members at least (7) seven working days prior to the meeting date.
7. A BOD meeting is deemed legally convened and valid if attended by half or more of its members, with the presence of the Chairman or deputy thereof among them, unless otherwise specified by the entity establishing law, whether in person or through digital communication channels. Meetings of the BOD conducted via digital communication means, in compliance with the provisions delineated within this decision, shall be recognised as valid meetings.

8. A member of the BOD may not delegate another individual to represent them at BOD meetings or to vote on their behalf on decisions made by the BOD.
9. The Chairman shall be responsible for managing the BOD meetings in a way that ensures the participation of all the members, expressing opinions thereof on the topics raised, and submitting proposals and recommendations in this regard.
10. The BOD decisions shall be issued by a majority of the votes of the members present, and in the event of a tied vote, the side of the meeting Chairman shall have the casting vote unless the legislation establishing the entity stipulates otherwise.
11. The Secretary shall document all proceedings, discussions, recommendations, and decisions of BOD meetings within a maximum of five (5) working days following the meeting date, in accordance with the session minutes. Subsequently, the Secretary shall dispatch the minutes to BOD members for their signatures. BOD members are required to sign the minutes within three (3) working days from receipt from the Secretary. Upon completion of member signatures, the minutes shall be endorsed by the BOD Chairman and the BOD Secretary within an additional three (3) working days, following Form No. (2) attached hereto. A copy of the signed report shall be submitted to the Cabinet General Secretariat.
12. In the event that a BOD member fails to sign the meeting minutes within the specified period mentioned above, for any reason, decisions and recommendations made during the meeting may proceed with implementation upon approval by the BOD Chairman, provided that they are endorsed by the majority of members present at the meeting.
13. Modern technologies can facilitate remote attendance of board meetings and enable the approval of minutes for both board and subcommittee meetings.
14. In exceptional circumstances endorsed by the Chairman, the BOD may make decisions through written resolution, requiring a majority vote as specified herein. However, such decisions shall be subsequently ratified by the Board at its next meeting.
15. Decisions made by written resolution shall not be deemed a BOD meeting.
16. During each meeting, the BOD shall review the progress of implementing its previous decisions. If deemed necessary, the BOD may take measures to amend these decisions with the approval of its members, in accordance with the provisions outlined herein.

17. The BOD or its subcommittees shall have the authority to invite whomever they consider suitable, experienced, or specialised to attend meetings, either in full or in part, to aid in the execution of tasks assigned to the BOD or committee. However, such invited individuals shall not possess voting rights in decision-making or recommendation processes.
18. If a BOD member is absent from (2) two consecutive meetings, or (3) three separate ones throughout the year without an acceptable excuse acknowledged by the Chairman, the Chairman shall present an approval memorandum to the Cabinet. This memorandum will detail the member absenteeism, and if the Cabinet deems it appropriate, they may opt to terminate the membership of the individual or appoint a replacement.

Article (12)

BOD Member Impartiality

1. The impartiality of a BOD member is fundamental for their participation in discussions and voting on decisions issued by the Board. It is imperative that their decisions remain uninfluenced by personal interests or benefits. The member is obligated to promptly update their Impartiality Declaration and No Conflict of Interest Declaration in the event of any change in their personal circumstances as per Form No. (3) attached hereto this decision. Updating the member status shall not preclude their continued BOD membership, provided that the Board approves it. However, they shall commit to refraining from participating in discussions or voting on decisions pertaining to topics lacking impartiality.
2. If a BOD member loses impartiality thereof, and the BOD decides that the member will not continue, the matter shall require submitting an approval memorandum to the Cabinet or the competent authority to replace the member, after coordination with the relevant authorities.

Article (13)

Termination of Membership

The membership of the Chairman or member of the Board of Directors or subcommittees shall terminate in any of the following cases:

1. The termination of the term of the BOD formation without renewal, or the conclusion of the subcommittee work.
2. Issuance of a resolution by the competent authority to dissolve the federal entity or the BOD thereof or to reconstitute it, in accordance with the legislation in force.
3. A decision is issued by the BOD to dissolve the subcommittee.
4. Failure to attend two (2) consecutive meetings, or (3) three separate meetings of the Board of Directors or the Subcommittee throughout the year without an excuse accepted by the respective Chairman, as the case may be.
5. Carry out an act or activity that causes harm, whether materially or morally, to the BOD or the entity, as determined by the prevailing legislation in the State.
6. Death or incapacitation due to legally stipulated eligibility criteria, or if a member becomes disabled, rendering them incapable of fulfilling their duties as a BOD or subcommittee member. This shall be substantiated by a medical report sanctioned by the competent authorities.
7. Termination of the service of a member appointed ex officio by the represented body on the BOD or the subcommittee, unless a decision to the contrary is issued by the competent authority.
8. The Board of Directors accepts the member's resignation from their membership in the BOD or the subcommittee, as applicable.
9. Conviction of any crime that violates honour or trust.

In all cases, termination of membership requires a decision to be issued by the competent authority to terminate the membership of a BOD member.

Article (14)

Committees of BOD

1. The BOD shall establish subcommittees, either permanent or temporary, comprising members of the BOD (excluding the Chairman), or individuals external to the BOD or the federal entity, to aid in fulfilling the tasks and responsibilities entrusted thereto. These committees, at a minimum, shall include the following:
 - a. Audit and Risk Committee.
 - b. Development and Improvement Committee.
2. The BOD shall issue a decision to establish each committee, delineating the committee duties, responsibilities, operational procedures, and performance evaluation mechanism. Under no circumstances may an official or executive management employee of the entity serve as a member of the Audit and Risk Committee.
3. Each committee shall comprise a minimum of three (3) members and a maximum of seven (7) members. At its inaugural meeting, each committee shall designate a rapporteur from among its members or from outside the committee. The secretary may also serve as the rapporteur for any of the sub-committees.
4. When selecting and appointing committee members, it is imperative to consider their experience and expertise relevant to the committee responsibilities and objectives. Committee members shall possess qualifications and competencies that align with the requirements of the committee mandate, enabling them to effectively support the BOD. Additionally, committee members shall demonstrate the ability to engage in constructive dialogue and articulate innovative ideas. Integrity is a fundamental trait expected of committee members. Controls to be observed when selecting committee members include:
 - a. Good conduct.
 - b. A committee member shall not have a consultative relationship or commercial or financial benefit with the entity official or one of the entity executive management employees during term thereof as a committee member or during the preceding two fiscal years.

- c. A committee member shall not be an employee, owner, or partner of the external auditor company, or in companies that provide other services to the entity during his term as a committee member or during the preceding two fiscal years.
5. Sub-committees shall be construed as technical, specialised, or advisory committees aimed at bolstering the decision-making process of the BOD. They do not inherently possess decision-making authority unless specific powers are delegated thereto by the BOD. The ultimate responsibility for decisions made by sub-committees lies with the BOD, subject to oversight by the competent authority.
6. The Subcommittee shall hold at least (6) six meetings per year, and not less than one meeting every two months.
7. Attendance at subcommittee meetings is restricted to committee members and the designated rapporteur. However, committees may solicit assistance and invite individuals deemed suitable from among the BOD members, the entity officials, executive management employees, or specialists, experts, consultants, and technicians from within or outside the entity to attend meetings and offer opinions or advice to the committee. These individuals shall not possess voting rights in the committee decisions.
8. A committee meeting is deemed legally convened and valid if attended by half or more of its members, with the presence of the Chairman or deputy thereof among them, whether in person or through digital communication channels. Meetings of the committee conducted via digital communication means, in compliance with the provisions delineated within this decision, shall be recognised as valid meetings.
9. The committees decisions and recommendations shall be issued by a majority of votes of the attending members. In the event of tied vote, the meeting chairman shall have the casting vote.
10. The BOD shall evaluate the sub-committees according to Form No. (5) attached hereto.
11. The committee rapporteur shall be responsible for preserving and documenting its work through minutes approved by the chairman and members, according to Form No. (2) attached hereto.
12. Each committee shall submit a report on its activities to the BOD after each meeting, including the topics discussed thereby and the recommendations required to be approved by the BOD.

Article (15)

Audit and Risk Committee

The BOD shall establish an impartial sub-committee dedicated to audit and risk management, referred to as the “Audit and Risk Committee.” This committee shall operate independently from executive management. The main competencies of the committee include:

1. Monitor the integrity of the entity annual and semi-annual financial statements and their compliance with the accounting standards approved by the federal government and review them periodically.
2. Submit a recommendation to the BOD regarding the appointment, change, or renewal of the external auditor, and approval of the fees and appointment period thereof.
3. Continuously monitor the independence and objectivity of the external auditor and ensure that the scope of the audit process and its effectiveness are consistent with the accounting procedures and standards approved by the federal government.
4. Ensure that the external auditor submits his annual report to the BOD within a maximum of three (3) months from the end of the fiscal year or as of the date specified in the legislation establishing the entity, including the data and observations resulting from the audit and recommendations thereof.
5. Review the external auditor report (observations and gaps report) and ensure that the entity responds to any fundamental inquiries posed to it by the external auditor, regarding accounting records, financial accounts, control systems, or risks.
6. Work with the external auditor and ensure cooperation of the entity therewith to obtain all the information requested thereby and ensure coordination between the internal audit staff and the external auditor.
7. Submit a recommendation to the BOD regarding any additional work requested by the Executive Management from the external auditor and approve the financial compensation for such work without prejudice to its independence.
8. Review regulations, policies, and accounting procedures in the federal entity.
9. Review reports of financial control, internal control, internal audit management and risk management systems.

10. Initial investigation into any financial or other violations and ensuring that the necessary standards are established as a result of those investigations, as well as considering the results of the main investigations into internal control issues assigned thereto by the BOD.
11. Cooperate with the UAE Accounting Authority and ensure that the notes contained in its report are responded to by the executive management and presented to the BOD.
12. Ensure the quality and efficiency of the entity internal audit system and its compatibility with applicable legislation.
13. Approve the work implementation requirements determined by internal audit, including human resources, the type of skills required, and the use of experts and consultants from an external party.
14. Conduct an annual evaluation of the effectiveness of internal audit and the extent to which its work conforms with the legislation and evidence adopted in this regard. The committee shall conduct an annual evaluation of the need for an internal audit office if it does not exist.
15. Discuss the internal control system with the BOD, and ensure that the entity performs its duty in establishing an effective internal control system in the federal entity.
16. Discuss the risk management system with the BOD, and ensure that the entity performs its duty in establishing an effective risk management system in the federal entity.
17. Follow up on setting controls that enable the entity employees and those dealing with it to report any potential violations in financial reports, internal control, or other matters confidentially, and provide systems that ensure independent and fair investigations of those violations.
18. Monitor the extent of the federal entity compliance with the rules of professional conduct in accordance with the Professional Conduct Document issued by the Federal Authority for Government Human Resources and any amendments thereto.
19. Any other powers and tasks assigned thereto by the BOD or the Chairman.

Article (16)

Development and Improvement Committee

The Board of Directors is required to establish a subcommittee dedicated to development and improvement work, named the “Development and Improvement Committee.” This committee is entrusted with monitoring the performance of the federal entity, evaluating the outcomes of its strategic and operational plans, reviewing policies, programmes, initiatives, and projects approved by the BOD, and examining performance reports of the entity. The committee shall then submit necessary recommendations to the BOD based on its findings. The main competencies of the committee include:

1. Periodically reviewing the strategic and operational plans of the federal entity, along with the policies, programmes, initiatives, and projects proposed therein. This involves engaging in discussions with the entity officials and the executive management team and proposing necessary recommendations regarding them. These recommendations shall then be submitted to the BOD for approval, after coordination with the relevant authorities in accordance with the procedures followed by the federal government.
2. Reviewing institutional reports related to the activities, operations and services of the federal entity, performance reports issued by the competent authorities of the federal government, institutional work environment reports, customer satisfaction reports, employees and concerned groups, and any other relevant reports, and submitting appropriate recommendations to the BOD regarding them, in order to ensure improvement of the entity's results therein.
3. Ensuring ongoing coordination with the official of the federal entity concerning the implementation of federal government priorities and directives. This includes the entity commitment to participating in the execution of programmes and systems endorsed at the federal government level, particularly those pertaining to the adoption of the government excellence system, modernisation of government legislation and policies, comprehensive digital transformation initiatives, and enhancement of the business environment to bolster the State competitiveness. Additionally, it involves embracing the principles of government proactivity and flexibility, as well as fostering effective and constructive partnerships with the private sector.

4. Proposing best practices and experiences in the entity field of work, and coordinating regarding them with the entity official and the executive management team, before submitting them to the Board of Directors for approval and starting to adopt and implement them in accordance with established procedures.
5. Evaluating the efficiency of the entity various processes, procedures and services, ensuring their quality and keeping pace with best practices, and providing improvement suggestions to increase effectiveness thereof and simplify them in line with the entity objectives.
6. Follow up on the federal entity implementation of development and improvement proposals and programmes approved by the BOD, and ensure implementation thereof on time.
7. Any other powers and tasks assigned thereto by the BOD or the Chairman.

Article (17)

Internal Audit

An organisational unit dedicated to internal audit shall be established within the federal entity, adhering to the guidelines outlined in the Guide for Preparing Organisational Structures ratified by the Cabinet, with an objective of executing the mandates delineated in the Internal Audit Methodology Manual of the UAE Federal Government, as amended. As well as providing the BOD with requisite assurances concerning the efficiency and efficacy of policies and procedures employed in managing significant risks within the federal entity. The Unit shall assess the efficiency of risk management, enforce regulatory controls, and oversee governance processes within the federal entity. Moreover, it shall offer recommendations and impartial consultations to the Board of Directors, undertaking the following principal tasks:

1. Carry out internal audit work in accordance with the accepted legal, financial and administrative principles, rules and standards to verify the extent of the commitment of the organisational units in the entity to implementing all financial, administrative and operational systems and regulations in force in the federal entity.
2. Follow the professional standards and professional ethics standards issued by the Institute of Internal Auditors and any related changes issued in the future.
3. Prepare the annual internal audit plan and having it approved by the Audit and Risk Committee.

4. Prepare an assessment of the risks that may affect the objectives, activities, and operations of the organisational unit, and develop policies and procedures to reduce them.
5. Study the reports submitted by regulatory authorities such as the Ministry of Finance and the UAE Accounting Authority to verify the extent of the entity organisational units commitment to implementing all financial and administrative systems and regulations in force in the federal entity.
6. Assist in investigating suspected acts of fraud and manipulation, and submit the necessary reports to the concerned authority in accordance with the procedures followed in this regard, without prejudice to the powers of the UAE Accounting Authority.
7. Present a comprehensive report detailing the outcomes of the audit, as well as the findings from the examination and monitoring of reports issued by other regulatory bodies. Evaluate the effectiveness of operations within the organisational units of the entity and provide suitable recommendations accordingly. Submit this report to the Audit and Risk Committee, which will subsequently relay key findings to the BOD. The BOD shall retain the authority to intervene as necessary based on these findings.
8. Help the federal entity maintain effective systems of internal control and risk management by evaluating the efficiency and effectiveness of these systems, and providing effective suggestions towards continuous improvement.
9. Coordinate with the organisational units in the entity during the planning stage and follow up on the implementation of the recommendations and observations contained in the reports of the UAE Accounting Authority.
10. Propose additional control standards or any measures that lead to continuous development and improvement and add value to the effort.
11. Refrain from performing any administrative or executive responsibilities related to the design or implementation of internal control systems, which may affect independence thereof, as well as refrain from assuming any responsibility or executive authority for the work audited thereby.

Article (18)

External Auditor

In cases where the legislation establishing the entity requires the appointment of an external auditor, the following shall be taken into account:

1. The BOD, based on the recommendation of the Audit and Risk Committee, shall appoint or change one or more external auditors according to the size of the federal entity operations and work requirements, provided that they shall be licensed by the competent authorities within the State.
2. The external auditor shall be independent of the federal entity and management thereof so that they shall not combine the profession of external auditor with the position of a member of the BOD or any executive or administrative position in the federal entity or its affiliated entities, or one that receives donations or other benefits from the federal entity. The external auditor may not have a kinship up to the fourth degree with a federal entity official or an employee of the executive management.
3. The external auditor is prohibited, during the period of reviewing and auditing the accounts of the federal entity, from performing any additional technical, administrative, or consulting services or work related to their work that may affect decisions thereof.
4. The external auditor shall audit the federal entity accounts and financial statements in accordance with generally accepted accounting rules and principles, provided that they shall submit report thereof to the BOD within three (3) months from the end of the fiscal year, or within the date specified by the law establishing the entity.
5. The external auditor report shall include opinion thereof on the validity and accuracy of the financial statements and the entity financial position. The report shall also include the external auditor recommendations to the BOD on ways to improve the entity internal control, risk and internal audit systems.

Article (19)

Rules of Professional Conduct and Avoidance of Conflicts of Interest

The BOD Chairman and members, the Secretary, the members of the subcommittees, and the rapporteur of the subcommittees shall abide by the document of professional conduct and ethics of public employment in the federal government issued by the Federal Authority for Government Human Resources and any amendments thereto that may be issued later. The BOD Chairman and member shall adhere to the following:

1. Act with honesty, integrity and good faith, while exercising the necessary care and attention, in the interest of the entity and those dealing with it.
2. Work within the scope of responsibilities assigned thereto.
3. They shall have an appropriate understanding of the entity affairs, devote sufficient time to carrying out responsibilities thereof, and maintain sufficient knowledge of the entity work and performance to make informed and informed decisions.
4. To maintain the confidentiality of the information they have access to under the position thereof and the confidentiality of the BOD discussions and deliberations or the committees in which they participate.
5. Not to misuse the information that came to their knowledge because of the position thereof.
6. Not to exploit the position thereof to achieve personal benefits for themselves or for others.
7. To be impartial in their decisions and actions and take all appropriate steps to ensure the soundness of the decisions thereof.
8. Not making decisions in a way that is likely to cause significant risks that would cause losses or damage to the entity, employees thereof, or others.
9. A BOD member may accept symbolic gifts unless they result in a direct or indirect conflict of interest.
10. To treat all employees of the entity and everyone who deals with them fairly and with respect.

Article (20)

Disclosure and Transparency Law

1. The BOD shall approve a system for disclosure and transparency in the federal entity in accordance with applicable legislation, and approve any amendments that may occur thereon, so that the law shall include disclosure policies and procedures for the entity employees, customers, partners, service providers, stakeholders, and other entities dealing with the federal entity.
2. The Cabinet may issue a resolution regarding disclosure and transparency law in the federal government, and the law shall be implemented in accordance with the scope of application determined by the resolution in this regard.

Article (21)

Evaluation of the Board of Directors, Members, Subcommittees, and the Entity Official

1. The BOD shall be responsible for implementing the evaluation process of the subcommittees, and the official of the federal entity. The Chairman shall be responsible for evaluating the BOD members, including the youth representative on the Council, in accordance with the provisions of this resolution and the evaluation forms attached hereto. The evaluation criteria shall include the following:

First: Criteria for Evaluating BOD members:

- a. Commitment to attend BOD meetings, actively and constructively participate in its discussions, and study the topics on the agendas, as the case may be.
- b. Voting on the BOD decisions objectively and after thorough study, and ensure that they contribute to achieving the plans and objectives of the BOD and the federal entity.
- c. Sharing skills and experience thereof, and submitting development and improvement proposals, to enable the BOD and the federal entity to carry out the tasks and competencies assigned thereto, and to continuously improve their performance.
- d. Reviewing and presenting best practices related to the entity work and presenting the same on an ongoing basis to the BOD and the federal entity.

- e. Cooperation and integration with the BOD Chairman and members, and the entity official to achieve the entity interests.
- f. Commitment to behavioural, ethical and integrity standards, and requirements for disclosing impartiality and non-conflicts of interest.

Second: Criteria for Evaluating Sub-Committees:

- a. The efficiency and effectiveness of the committee in performing the tasks and powers assigned thereto.
- b. The effectiveness and efficiency of the committee in supporting the BOD and the federal entity to achieve its plans and programmes.
- c. The effectiveness of the organisation and the committee work mechanism.
- d. Submitting the required reports to the Board of Directors on time.
- e. The effectiveness of the committee in managing and resolving issues of specialisation.
- f. Integration between the work of the committee and the Board of Directors.

Third: Federal Entity Official Evaluation Criteria:

- a. The success of the entity in carrying out tasks and powers thereof according to the evaluation of the Board of Directors.
- b. The entity success in implementing its strategic and operational plans, according to reports issued by the competent authorities, or according to a mechanism approved internally by the BOD.
- c. The entity performance and results are distinguished according to reports issued by the competent authorities in the federal government.
- d. The entity success in implementing the decisions and recommendations issued by the BOD and subcommittees.
- e. The level of the entity commitment to the regulations and legislation approved by the federal government, according to the reports of the UAE Accounting Authority and internal and external audit reports.
- f. The entity success in empowering human cadres and preparing national capabilities capable of leading the sustainability of the entity distinguished results.

Taking into account the legislation, work laws, and human resources laws in force in the federal government, the process of evaluating the federal entity official by the Board of Directors is

intended for the purposes of development and improvement. This shall not prevent the application of other performance systems to the federal entity official – as the case may be.

Fourth: Evaluation Criteria of the Youth Representative in the BOD Membership:

- a. Commitment to attend BOD meetings, actively and constructively participate in its discussions, and study the topics on the agendas, as the case may be.
 - b. Striving to search for best practices in the field of the entity’s competencies, and working to benefit from them in Board of Directors discussions and decisions.
 - c. Ensure that the needs and aspirations of young people are highlighted and shared on the topics presented to the Board of Directors, wherever applicable.
 - d. Voting on the BOD decisions objectively and after thorough study, and ensure that they contribute to achieving the plans and objectives of the BOD and the federal entity.
 - e. Cooperating and integrating with the BOD chairman and members, and the entity official to achieve the entity interests, and working to benefit from the experiences and discussions of other board members.
 - f. Commitment to behavioural, ethical and integrity standards, and requirements for disclosing impartiality and non-conflicts of interest.
2. The Cabinet may issue a system for evaluating BODs in the federal government, taking into account the following topics:
- a. The efficiency and effectiveness of the BOD in performing the tasks and powers assigned thereto.
 - b. The effectiveness and efficiency of the BOD work in supervising the entity achievement of the strategic plans and operational plans thereof, based on performance reports issued by the competent authorities and in accordance with the systems and programmes approved by the federal government.
 - c. The role of the BOD and success thereof in directing and supporting the entity executive management, to lead the entity work, activities and initiatives and to enable it to continuously develop to achieve and sustain the best results.
 - d. The efficiency of development and improvement projects and programmes in the Entity.

- e. Effectiveness of the audit and risk management system.
- f. The level of application of the provisions outlined herein.
- g. The commitment of the federal entity, through the Board of Directors, to submit periodic reports in accordance with the requirements of the competent authorities.

Article (22)

Chairman and Members of Board of Directors Remunerations

1. The Cabinet shall issue a decision determining the value and mechanism for calculating the annual remuneration for:
 - a. BOD Chairman.
 - b. BOD Members.
2. The Cabinet may add other categories within the decision referred to in Clause "1".

Article (23)

Annual Report and its Requirements

The BOD Chairman shall submit an annual report to the Cabinet no later than the end of the first quarter of the following year, including the following:

1. An overview of the BOD powers and work.
2. Details of members of the Board of Directors and subcommittees.
3. Details of the meetings of the Board of Directors and subcommittees, and a copy of the minutes of their meetings.
4. Strategic initiatives and projects and achieved goals.
5. The most prominent decisions and outcomes of the Board of Directors.
6. The entity financial and operational performance compared to the approved budget, and compared to the previous period.
7. Challenges, risks and proposed solutions.
8. Development and improvement opportunities for the entity and the Board of Directors.
9. Future plans of the entity and the Board of Directors.

10. Results of the performance evaluation of the BOD members, subcommittees, the youth representative, and the federal entity official.

11. Any important issues that have a strategic impact on the entity or the federal government.

The General Secretariat of the Cabinet shall prepare the annual report template for the BOD in this regard.

Article (24)

Competencies of the General Secretariat of the Cabinet

For the purposes of implementing this resolution, the General Secretariat of the Cabinet shall be responsible for general supervision of the implementation of the provisions outlined herein, and ensuring the commitment of all BODs formed in the federal agencies and subcommittees to implement it, and to this end, it shall have the following powers:

1. Studying requests to form BODs or requests to amend membership thereof in accordance with applicable legislation, before presenting them to the Cabinet to issue a decision regarding them.
2. Preparing all forms referred to in the provisions of this resolution, updating them whenever necessary, and approving the procedures for completing them, the time schedule associated with them, and the dates for submitting them to the Cabinet.
3. Proposing a form for the annual report on the BODs work and achievements, and the associated timetable for submitting it to the Cabinet.
4. Proposing a system for honouring BODs members in federal entities, and any other categories of honour, and submitting it to the Cabinet.
5. Following up on the evaluation of the BODs performance, members of the BODs, subcommittees, and the official of the federal entity, in accordance with the provisions of this resolution.
6. Requesting a copy of the minutes of meetings of the BODs and subcommittees, and any reports related to the work and outputs of the boards and subcommittees.
7. The attendance of representatives of the Cabinet General Secretariat for some BODs meetings, with the aim of enabling the Cabinet General Secretariat to carry out its powers in accordance with the provisions of this article.

8. Submitting periodic reports to the Cabinet on the work and activities of the BODs formed in the federal entities, and any other reports on the results of the performance of the management area and subcommittees, and their level of commitment to implementing the provisions of this resolution.
9. Any other related tasks, related to the provisions hereof, assigned thereto by the Cabinet.

Article (25)

Approved Forms

BODs shall use the list of forms attached hereto:

1. Form (1): Board of Directors meeting agenda (Name of the Federal Entity).
2. Form (2): Board of Directors meeting minute (Name of the Federal Entity).
3. Form (3): Disclosure of Impartiality and No Conflict of Interests Declaration.
4. Form (4): BOD Member Evaluation.
5. Form (5): Sub-Committees Evaluation.
6. Form (6): Evaluation of the federal entity official.
7. Form (7): Evaluation of the youth representative in the BOD membership.

Article (26)

Interpretation of the Resolution

The Cabinet General Secretariat shall be responsible for interpreting the provisions of this resolution, and federal entities shall refer thereto in matters they encounter when implementing the provisions outlined herein.

Article (27)

Final Provisions

1. The Board of Directors may delegate some of its powers to the Chairman of the Board, provided that the delegation shall be in writing.
2. Cabinet Resolution No. (W2/9) of 2020 regarding the Guide to Governance of Boards of Directors in the Federal Government shall be repealed, as well as any other resolutions or provisions that contradicts provisions hereof.

Article (28)

Publication and Entry into Force of the Resolution

This Resolution shall be published in the Official Gazette and shall enter into force as of the day following the date of its publication.

Mohammed Bin Rashid Al Maktoum

Prime Minister

Issued by Us:

On: Shawwal 6, 1445 H.

Corresponding to: April 15, 2024 AD

Form (1)

Board of Directors Meeting Agenda (Name of the Federal Entity)

Meeting number		Meeting location	
Day and date		Meeting time	

First: Meeting Agenda		
No.	Subject	Concerned member/speaker
1		
2		
3		
4		
5		
6		

Second: Decisions issued by circulation before the meeting (if any)		
No.	Resolution	Resolution Issuance Date
1		
2		
3		

Third: Updates on the implementation of resolutions and directives issued by the Board of Directors			
No.	Resolution / Directive	Updates on Implementing the Resolution / Directive	Concerned member/speaker
1			
2			
3			

Form (2)

Board of Directors Meeting Minute (Name of the Federal Entity)

Meeting number		Meeting location	
Day and date		Meeting time	

First: The following BOD members attended the meeting:			
No.	Name	Membership status (Chairman of the Board of Directors / Vice Chairman of the Board of Directors / Member)	Attendance method (In person / via digital communication)
1			
2			
3			
4			
5			

Second: The following BOD members did not attend the meeting:			
No.	Name	Membership status (Chairman of the Board of Directors / Vice Chairman of the Board of Directors / Member)	Absence reason
1			
2			

Third: The following invitees from outside the Board of Directors attended the meeting (if any):			
No.	Name	Job title – employer	The subject of his invitation
1			
2			

Fourth: Declarations of BOD members regarding any conflict of interest in the topics on the agenda (if any):

No.	Name of Member	Listed Subject	Specifying the conflict status
1			
2			

Fifth: The Board of Directors has approved the decisions preceding the meeting, issued by circulation, which are as follows (if any):

No.	Resolution / Directive
1	
2	
3	

Sixth: The Board of Directors approved the recommendations of the committees to the Board of Directors regarding the following:

Committee Name:

No.	Committee Recommendation	Committee meeting number and date	Board of Directors Decision
1			
2			
3			

Committee Name:

No.	Committee Recommendation	Committee meeting number and date	Board of Directors Decision
1			
2			
3			

Seventh: The Board of Directors was informed of the developments in following up on the implementation of previous Board of Directors decisions and the developments in the following decisions:

No.	Decision/recommendation	Notes/directives (if any)
1		
2		

Eighth: At this meeting, the Board of Directors discussed the topics on its agenda and took the following decisions regarding them:

No.	Subject	Resolution / Directive	Any reservations/feedback (if any)
1			
2			

The meeting ended at exactly () AM/PM.

Members Approved		
No.	Name	Signature and Date
1		
2		
3		
4		
5		
6		
7		

Secretary of the BOD Signature	BOD Chairman Approval

Form (3)

Disclosure of Impartiality and No Conflict of Interests Declaration

Disclosure by the Chairman/Member/Secretary/Rapporteur of the subcommittees of impartiality and no conflict of interest with their chairmanship/membership in the Board of Directors or the subcommittees that may affect the neutrality of role thereof in the Board of Directors/Committee discussions.	
I (member name), (membership in the Board of Directors) Board of Directors of (name of the federal entity) or (membership in the committee) committee (name of the committee) pursuant to this declaration, hereby acknowledge that:	
1	I am not an employee of the above-mentioned federal entity or any of its affiliated entities during my term as a BOD/committee member or during the preceding two fiscal years. (Does not apply to the secretary and rapporteur of subcommittees)
2	I do not have a kinship up to the second degree, with the entity official or one of the entity executive management employees, during my period of BOD/committee membership or during the preceding two fiscal years.
3	I do not have a consultative relationship or commercial or financial benefit or partnership with the entity official or one of the entity executive management employees during my term as a BOD member/committee or during the preceding two fiscal years.
4	I am not an employee, owner, or partner of the external auditor company, or in companies that provide other services to the entity during my term as a BOD member/committee or during the preceding two fiscal years.
5	I did not receive a salary, financial reward, or compensation from the above-mentioned entity other than the Board of Directors/Sub-committee remuneration during my membership period or the previous two fiscal years. (Does not apply to the secretary and rapporteur of subcommittees)
6	I do not have a direct relationship with any of the entities that receive an amount of funding from the above-mentioned federal entity or one of its affiliated entities.

7	Member of () Board of Directors in the Federal Government on the date of signing this declaration, as Chairman of the Board of Directors of () Board of Directors, and member of () Board of Directors.
Mention the cases that violate the above provisions (if any)	
1	
2	
3	

Definition “Conflict of Interest”:
The situation in which decision-making impartiality is compromised due to a material or moral personal interest. This occurs when the interests of the involved parties overlap or seem to overlap with those of the entity as a whole, or when a professional or official position is exploited for personal gain, and acknowledging the disclosure of any emergent conflict of interest, both upon its occurrence and before each meeting of the Board of Directors or Subcommittee.

Current positions and jobs		
No.	Job Title	Date of joining/appointment
1		

Previous positions and jobs			
No.	Job Title	Entity	Date of resignation/transfer
1			

Current membership in the boards of directors of the federal government, and any other field of administration				
No.	The Board of Directors	Membership status (Chairman/Vice-Chairman/Member)	Date of membership commencement	Date of membership termination
1				
2				
3				

Name and Signature	
Date	

Form (4)

BOD Member Evaluation

Federal Entity Name				
BOD Member Name				
Date of membership commencement				
Evaluation Period	From:		To:	

		Point (Level 5 is the highest point)				
		1	2	3	4	5
No.	BOD Member Evaluation Criteria	Limited	Below Average	Average	Good	Distinguished
1	Commitment to attend BOD meetings, actively and constructively participate in its discussions, and study the topics on the agendas, as the case may be.					
2	Voting on the BOD decisions objectively and after thorough study, and ensure that they contribute to achieving the plans and objectives of the BOD and the federal entity.					
3	Sharing skills and experience thereof, and submitting development and improvement					

	proposals, to enable the BOD and the federal entity to carry out the tasks and competencies assigned thereto, and to continuously improve their performance.					
4	Reviewing and presenting best practices related to the entity work and presenting the same on an ongoing basis to the BOD and the federal entity.					
5	Cooperation and integration with the BOD Chairman and members, and the entity official to achieve the entity interests.					
6	Commitment to behavioural, ethical and integrity standards, and requirements for disclosing impartiality and non-conflicts of interest.					

Points achieved for evaluation *	1 – 1.49	1.5 – 2.49	2.5 – 3.49	3.5 – 4.49	4.5 – 5
Evaluation Result	1	2	3	4	5

* The points given for the above criteria shall be summed and divided by 6 (the sum of the above criteria).

Evaluation result achieved	
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BOD Chairman Name and signature	
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Evaluation Guidelines

First: The purpose of the Evaluations:

This evaluation aims to measure the effectiveness of the BOD member and implement the mechanism for disbursing the annual financial remuneration to the member based on the result of his evaluation.

Second: Officials concerned with application:

The evaluation form shall be filled out once a year by the BOD Chairman.

Third: Mechanism for calculating the evaluation points:

- The evaluation contains 6 specific evaluation criteria, which are evaluated on a five-point scale, from lowest (1) to highest (5).
- The evaluation result shall be calculated by summing the points given for the criteria and dividing them by (6).
- The evaluation result achieved (1, 2, 3, 4, or 5) shall be determined according to the classification shown above.

Fourth: Roles and Responsibilities:

1. BOD Chairman:

- Fill out the questionnaire impartially and honestly.
- Approve the form and send it back to the BOD Secretary.
- Commitment to the specified deadlines for filling out the evaluation.

2. The Secretary:

- Send a copy of the evaluation form for each member to be filled out and approved by the Chairman.
- Keep the original copy of the form received for each member, in paper or digital form, in the BOD work records.
- Maintain Confidentiality.
- Send copies of the evaluation forms to the Cabinet General Secretariat.

3. The General Secretariat of the Cabinet:

- Coordination and follow-up with the Secretary of the BOD to complete the implementation of the evaluation and clarify the requirements and any inquiries.
- Providing support and advice to secretaries.
- Receiving the executed evaluation, ensuring that the requirements are met, and keeping the evaluation forms in special records for each board of directors.

Form (5)

Sub-Committees Evaluation

Federal Entity Name				
Name of the sub-committee emanating from the Board of Directors				
Formation Date				
Evaluation Period	From:		To:	

		Point (Level 5 is the highest point)				
		1	2	3	4	5
No.	Criteria for evaluating the emerging subcommittee	Limited	Below Average	Average	Good	Distinguished
1	The efficiency and effectiveness of the committee in performing the tasks and powers assigned thereto.					
2	The effectiveness and efficiency of the committee in supporting the BOD and the federal entity to achieve its plans and programmes.					
3	The effectiveness of the organisation and the					

	committee work mechanism.					
4	Submitting the required reports to the Board of Directors on time.					
5	The effectiveness of the committee in managing and resolving issues of specialisation.					
6	Integration between the work of the committee and the Board of Directors.					

Points achieved for evaluation *	1 – 1.49	1.5 – 2.49	2.5 – 3.49	3.5 – 4.49	4.5 – 5
Evaluation Result	1	2	3	4	5

* The points given for the above criteria shall be summed and divided by 6 (the sum of the above criteria).

Evaluation result achieved	
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BOD Chairman / Member Name & Signature	
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Evaluation Guidelines

First: The purpose of the Evaluations:

This evaluation aims to measure the effectiveness of the subcommittees emanating from the Board of Directors, and to identify opportunities and areas for improvement and development of the committee work.

Second: Officials concerned with application:

The evaluation form shall be filled out once a year by: the BOD Chairman and the BOD member, each separately.

Third: Mechanism for calculating the evaluation points:

- The evaluation is based on 6 specific evaluation criteria, which are evaluated on a five-point scale, from lowest (1) to highest (5).
- The evaluation result shall be calculated per form by summing the points given for the criteria and dividing them by (6).
- The sub-committee evaluation is determined by summing the evaluation results achieved for each evaluator, then dividing them by the number of evaluations, and applying the classification indicated below, to calculate the committee final evaluation result
- The evaluation result achieved (1, 2, 3, 4, or 5) shall be determined according to the classification shown above.

Fourth: Roles and Responsibilities:

1. BOD Chairman and BOD member:

- Fill out the questionnaire impartially and honestly.
- Approve the form and send it back to the BOD Secretary.
- Commitment to the specified deadlines for filling out the evaluation.

2. The Secretary:

- Send a copy of the evaluation form to each member separately and specify the time required to fill out and approve the form.
- Commitment to the specified period for completing the evaluation forms in coordination with the Chairman and members.
- Ensure that the requirements for filling out the form are met and approved by the BOD Chairman and members.

- Keep the original copy of the form received, in paper or digital form, in the BOD work records.
- Maintain Confidentiality.
- Calculate the final evaluation result as outlined in Clause “Third.”
- Send copies of the evaluation forms to the Cabinet General Secretariat.

3. The General Secretariat of the Cabinet:

- Coordination and follow-up with the Secretary of the BOD to complete the implementation of the evaluation and clarify the requirements and any inquiries.
- Providing support and advice to secretaries.
- Receiving the executed evaluation, ensuring that the requirements are met, and keeping the evaluation forms in special records for each board of directors.

Form (6)

Evaluation of the Federal Entity Official

Federal Entity Name				
Name & position of the federal entity official				
Evaluation Period	From:		To:	

		Point (Level 5 is the highest point)				
		1	2	3	4	5
No.	Federal entity official evaluation criteria	Limited	Below Average	Average	Good	Distinguished
1	The success of the entity in carrying out tasks and powers thereof according to the evaluation of the Board of Directors.					
2	The entity success in implementing its strategic and operational plans, according to reports issued by the competent authorities, or according to a mechanism approved internally by the BOD.					
3	The entity performance and results are distinguished according to reports issued by					

	the competent authorities in the federal government.					
4	The entity success in implementing the decisions and recommendations issued by the BOD and subcommittees.					
5	The level of the entity commitment to the regulations and legislation approved by the federal government, according to the reports of the UAE Accounting Authority and internal and external audit reports.					
6	The entity success in empowering human cadres and preparing national capabilities capable of leading the sustainability of the entity distinguished results.					

Points achieved for evaluation *	1 – 1.49	1.5 – 2.49	2.5 – 3.49	3.5 – 4.49	4.5 – 5
Evaluation Result	1	2	3	4	5

* The points given for the above criteria shall be summed and divided by 6 (the sum of the above criteria).

Evaluation result achieved	
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BOD Chairman / Member Name & Signature	
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Evaluation Guidelines

First: The purpose of the Evaluations:

This evaluation aims to measure the efficiency and effectiveness of the federal entity official, and to identify opportunities and areas for improvement and development. This evaluation does not exempt the federal entity official from being subject to other evaluation and performance systems approved by the federal government.

Second: Officials concerned with application:

The evaluation form shall be filled out once a year by: the BOD Chairman and the BOD member, each separately.

Third: Mechanism for calculating the evaluation points:

- The evaluation is based on 6 specific evaluation criteria, which are evaluated on a five-point scale, from lowest (1) to highest (5).
- The evaluation result shall be calculated per form (by the BOD Chairman and each BOD member) by summing the points given for the criteria and dividing them by (6).
- The final result of the federal entity official evaluation is determined by summing the evaluation result achieved for each evaluator, then dividing them by the number of evaluations, and applying the classification indicated below, to calculate the Federal Entity Official final evaluation result.
- The evaluation result achieved (1, 2, 3, 4, or 5) shall be determined according to the classification shown above.

Fourth: Roles and Responsibilities:

1. BOD Chairman and BOD member:

- Fill out the questionnaire impartially and honestly.
- Approve the form and send it back to the BOD Secretary.
- Commitment to the specified deadlines for implementing the evaluation.

2. The Secretary:

- Send a copy of the evaluation form to each member separately, including the BOD, and specify the time required to fill out and approve the form.
- Commitment to the specified period for completing the evaluation forms in coordination with the Chairman and members.
- Ensure that the requirements for filling out the form are met and approved by the BOD Chairman and members.
- Keep the original copy of the form received, in paper or digital form, in the BOD work records.
- Maintain Confidentiality.
- Calculate the final evaluation result of the federal entity official as outlined in Clause "Third."
- Send copies of the evaluation forms to the Cabinet General Secretariat.

3. The General Secretariat of the Cabinet:

- Coordination and follow-up with the Secretary of the BOD to complete the implementation of the evaluation and clarify the requirements and any inquiries.
- Providing support and advice to secretaries.
- Receiving the executed evaluation, ensuring that the requirements are met, and keeping the evaluation forms in special records for each board of directors.

Form (7)

Evaluation of the Youth Representative in the BOD Membership

Federal Entity Name				
BOD Member Name				
Date of membership commencement				
Evaluation Period	From:		To:	

		Point (Level 5 is the highest point)				
		1	2	3	4	5
No.	Youth representative in the BOD evaluation criteria	Limited	Below Average	Average	Good	Distinguished
1	Commitment to attend BOD meetings, actively and constructively participate in its discussions, and study the topics on the agendas, as the case may be.					
2	Striving to search for best practices in the field of the entity's competencies, and working to benefit from them in Board of Directors discussions and decisions.					
3	Ensure that the needs and aspirations of young people are highlighted and shared on the topics presented to					

	the Board of Directors, wherever applicable.					
4	Voting on the BOD decisions objectively and after thorough study, and ensure that they contribute to achieving the plans and objectives of the BOD and the federal entity.					
5	Cooperating and integrating with the BOD chairman and members, and the entity official to achieve the entity interests, and working to benefit from the experiences and discussions of other board members.					
6	Commitment to behavioural, ethical and integrity standards, and requirements for disclosing impartiality and non-conflicts of interest.					

Points achieved for evaluation *	1 – 1.49	1.5 – 2.49	2.5 – 3.49	3.5 – 4.49	4.5 – 5
Evaluation Result	1	2	3	4	5

* The points given for the above criteria shall be summed and divided by 6 (the sum of the above criteria).

Evaluation result achieved	
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BOD Chairman Name and signature	
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Evaluation Guidelines

First: The purpose of the Evaluations:

This evaluation aims to measure the effectiveness of the BOD youth member and implement the mechanism for disbursing the annual financial remuneration to the member based on the result of his evaluation.

Second: Officials concerned with application:

The evaluation form shall be filled out once a year separately by the BOD.

Third: Mechanism for calculating the evaluation points:

- The evaluation contains 6 specific evaluation criteria, which are evaluated on a five-point scale, from lowest (1) to highest (5).
- The evaluation result shall be calculated by summing the points given for the criteria and dividing them by (6).
- The evaluation result achieved (1, 2, 3, 4, or 5) shall be determined according to the classification shown above.

Fourth: Roles and Responsibilities:

1. BOD Chairman:

- Fill out the questionnaire impartially and honestly.
- Approve the form and send it back to the BOD Secretary.
- Commitment to the specified deadlines for filling out the evaluation.

2. The Secretary:

- Send a copy of the evaluation form for each youth representative in the BOD membership to be filled out and approved by the Chairman.
- Keep the original copy of the form received, in paper or digital form, in the BOD work records.
- Maintain Confidentiality.

- Send copies of the evaluation forms to the Cabinet General Secretariat.

3. The General Secretariat of the Cabinet:

- Coordination and follow-up with the Secretary of the BOD to complete the implementation of the evaluation and clarify the requirements and any inquiries.
- Providing support and advice to secretaries.
- Receiving the executed evaluation, ensuring that the requirements are met, and keeping the evaluation forms in special records for each board of directors.