



Guideline of Economic Classifications of ICT Items

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1. Introduction

Driven by DGA's role which aims to regulate digital government work in government agencies, in order to reach a proactive digital government, and based on the importance of unifying economic classifications of ICT items in the Kingdom used in preparing and classifying budget items and classifying expenditures and costs of both capital and operational types, DGA prepared the "Guideline of Economic Classifications of ICT Items ", which is aligned with ICT items contained in the "Government Finance Statistics Manual" (GFSM) issued by International Monetary Fund (IMF), which is a manual that unifies the description of economic activities of each sector and economic activity at the level of many countries, within a unified classification and code.

Proper and accurate use of economic classification items is critical to providing comprehensive, detailed, accurate and reliable information and data. Provision of this information helps in preparing high-level financial reports to guide strategies, make decisions based on financial figures, raise the quality of financial reports in terms of accuracy and completeness of information, understand the actual spending in detail on ICT items, align the same with plans and targets and reduce time and cost in preparing financial statements.

2. Objectives

This Guideline have been prepared to enable and support government agencies in the process of selecting and classifying ICT items and contributing to the achievement of the following objectives:



Enhancing transparency by developing financial reports to control spending on communications and information technology items



Improving digital government budget planning



Improving procurement efficiency in the ICT sector

3. Scope

This Guideline on economic classifications of current and newly developed ICT items, cover the following areas:



Digital transformation,
and ICT programs



Digital transformation,
and ICT projects



Vision initiatives for
digital transformation
and ICT

4. Target Audience

This guide targets developers of Request for Proposal (RFP) for **technological projects in government agencies**

5. Guideline Statement

5.1 New Economic Classifications

New economic classifications based on global best practices and standards to **classify new ICT spending categories** such as (cloud, software, etc.).

5.2 Structure of Accounts Manual

Structure of accounts manual is to assess relationship with key categories in ICT field in assets and expenses accounts. This will help identify private and public account codes that are not available in the current accounts manual, thus MOF updated it through lessons learned.

ICT-Related Accounts

Main classification	Sub-classification	Item number and account name			
1. Assets	31 Non-financial assets	31125 - Audio-visual communication equipment and devices			
		311132 - Communication stations and networks (falling under "Construction" No. 31113)			
		311222 - Information, computer and communication equipment (falling under "machinery and equipment other than transport equipment" no. 31122)			
		311323 - Computer software and databases (falling under "IP products no. 31132)			
		3113231 - Computer Software			
		3113232 - Databases			
		3113233 - Emerging and advanced technologies software +			
		31132311 - Emerging and advanced technology programs +			
		22137 - Cloud services expenses +			
		2. Expenses	22 Goods and Services	<div style="text-align: center; margin-bottom: 10px;">22113 Telecommunications</div> <div style="text-align: center; margin-bottom: 10px;">22202 Computer</div> <div style="text-align: center; margin-bottom: 10px;">22434 Operation (Contracts) - Technology and Information</div>	221131 - Fixed Telephone Services
					221132 - Mobile Phone Services
					221133 - Telegraphic Correspondence Services
					221134 - Internet Services
					3221135 - Telephone and internet lines connection
221136 - Digital circuits					
221139 - Other communication expenses -					
222021 - Computer licenses and software					
222029 - Other computer goods and services					
222028 - Computer spare parts expenses +					
221422 Rental of IT devices and equipment (falling under the item "Rental of devices, equipment and machinery" no. 22142)					
3. Revenues	28 Other expenses	28142 - Spectrum utilization charges			
		11452112 - Revenues from digital licenses and subscriptions +			
New Economic Classifications +		Economic classifications that have been canceled and cannot be used -			

6. Uses of ICT Items

This section includes examples of some of correct uses and some of wrong uses of economic items, which will help government agencies during the project classification process to know how to assign item number to each project, to increase the effectiveness of planning and preparing digital budgets.

Classification	Item No.	Account name	Wrong use	Correct use
IT Professional services	22434	Operation (Contracts) - Technology and Information	Project of supplying licenses and technical support to Microsoft	Computer center operation and maintenance project
Software and Systems	222021	Computer licenses and software	Project of outsourcing computer equipment, devices and systems	Project of purchasing operating licenses for IT software and systems
Networking and Communications	222113	Mobile Services	Computer software maintenance project	Project of outsourcing mobile services
Emerging and advanced technologies	3113233	Emerging and advanced technologies software	Project to provide qualified human resources to operate computer	Emerging technologies use cases development project
IT equipment and devices	222028	Computer spare parts expenses	Telecommunication devices replacement project	Computer hardware, spare parts, materials and software project
Cloud services	22137	Cloud service expenses	Network and information security and protection systems project	Cloud computing adoption project
Networking and Communications	28142	Spectrum utilization charges	Computer maintenance project	Frequency spectrum maintenance and operation project
Networking and Communications	221134	Internet services	IT research project	Internet connection system maintenance project
IT equipment and devices	31125	Audio-visual communication equipment and devices	Connectivity network operation and maintenance project	Visual communication project

7. Table of Definitions

The following terms and expressions - wherever they appear in this document - shall have the meanings indicated on the opposite side of each of them, unless the context requires otherwise.

Terms	Definition
DGA	Digital Government Authority
Digital Government	Promotes administrative, organizational and operational processes between the various government agencies in their transitioning to a comprehensive digital transformation to allow easy and effective access to government digital information and services.
Government Agencies	Ministries, public authorities and corporations, national councils and centers, and the like.
Digital Transformation	Digitally and strategically transforming and developing business models that would rely on data, technologies, and ICT
Economic Classification (GFS)	The international reference classification of government finance issued by IMF.
Government Finance Statistics Manual	Describes government finance statistics (GFS) system and covers accounting concepts, definitions, classifications and rules, and provides a comprehensive analytical framework according to which statistics can be summarized and presented appropriately for analysis, planning and policymaking.
Structure of Accounts Manual	Key categories in ICT field in assets and expenses accounts.

8. Table of Abbreviations

Abbreviation	Description
GFS	Government Finance Statistics
GFSM	Government Finance Statistics Manual



هيئة الحكومة الرقمية
Digital Government Authority