



دائرة الصحة
DEPARTMENT OF HEALTH

ABU DHABI CLINICAL COSTING

Frequently Asked Questions (FAQ)

Document Version 1.0

Refer to the primary document:
Abu Dhabi Clinical Costing Standard v2;
Abu Dhabi Clinical Costing Guideline v2
Submission Year 2 (SY2)



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Important Notice

Abu Dhabi Department of Health (AD DOH) reserves the right to make changes to the **Abu Dhabi Clinical Costing – Frequently Asked Questions** as it sees fit, to ensure this Clinical Costing Submission is fit-for-purpose for the Abu Dhabi healthcare market.

AD DOH looks forward to notifying you of any changes or any updates to version(s) of the Abu Dhabi Clinical Costing Frequently Asked Questions and providing further training in its implementation.



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Abbreviations

| ABBREVIATION | FULL FORM / RELATED DETAIL |
|--------------|---|
| ABC | Activity-Based Costing |
| AD DOH | Abu Dhabi Department of Health |
| ADHICS | Abu Dhabi Healthcare Information and Cyber Security |
| CFO | Chief Financial Officer |
| DHA | Dubai Health Authority |
| DOH | Department of Health |
| ED | Emergency Department |
| EMR | Electronic Medical Record |
| FTE | Full-Time Equivalent |
| IP | Inpatient |
| MOHAP | Ministry of Health and Prevention |
| OP | Outpatient |
| RVU | Relative Value Unit |
| WIP | Work in Progress |

About This Document

This FAQ document has been developed by the AD DOH Clinical Costing Team - to address the most common questions received from healthcare providers regarding the AD DOH Clinical Costing program.

Questions are organised into categories so you can quickly find what you are looking for. Use the 'Contents' table (above) to find what you need or simply browse by section.



Frequently Asked Questions

Category 1: Eligibility and Applicability

These questions relate to who must comply with the Abu Dhabi Clinical Costing Standards and whether specific facility types are included or excluded.

Q1.1: Which healthcare facilities are required to comply with the Clinical Costing Standards?

Healthcare facilities that **provide direct patient care** and operate in the Emirate of Abu Dhabi under a DOH licence. This includes:

- Hospitals,
- Medical centers,
- Polyclinics,
- Outpatient clinics,
- Dental clinics,
- Day surgery centers,
- Specialist centers,
- Homecare providers, and
- Long-term care facilities

regardless of size.

Q1.2: Which facilities are excluded from the Clinical Costing Standard?

Healthcare facilities that **DO NOT provide direct patient care**, such as:

- **Stand-alone pharmacies:** that do not provide direct patient care (e.g.: retail pharmacies)
- **Stand-alone diagnostic and supply centres:** (e.g., laboratory-only facilities) that provide services only to other healthcare facilities and not directly to patients. Similarly, orthotics and prosthetic supply centers that do not offer direct healthcare services are excluded; their costs are captured as purchased services in the general ledger of the facilities that use their services.

(see question 1.5 for further clarification)

Q1.3: Does this apply to all branches across the UAE or only Abu Dhabi?

The Abu Dhabi Clinical Costing Standards applies only to facilities operating in the Emirate of Abu Dhabi under an AD DOH licence. Branches located in Dubai or other emirates under different regulatory authorities (DHA, MOHAP) are not currently covered by this mandate.

Q1.4: We are a small clinic. Does this still apply to us?

Yes. The mandate applies to all AD DOH-licensed facilities providing direct patient care, regardless of size. Whether you are a large hospital or a single-specialty clinic, compliance is required.



Q1.5: We primarily sell hearing aids / medical devices to hospitals and patients. Are we required to submit Clinical Costing data?

If your facility holds an AD DOH licence and provides direct patient care (e.g. consultations, fittings, assessments) you are required to comply. If you only supply products without providing direct clinical services, you may fall under the exclusion for supply-only centers. Kindly submit your facility licence details and scope of practice via the Clinical Costing [Questionnaire Form](#) for determination by the Clinical Costing Team.

Q1.6: Our facility is a school-based clinic providing physiotherapy and nursing services to students. Does the standard apply to us?

The applicability depends on your AD DOH licence and the nature of the services provided. If your facility holds an AD DOH healthcare licence and provides direct clinical services, the Standards may apply. If your services are bundled into academic fees and you do not generate individual patient encounters or medical claims, you may have a basis for exemption. Please contact the Clinical Costing Team with your licence details and scope of practice for formal determination.

Q1.7: We have a self-pay-only facility with no insurance cases. Do we still need to submit?

Yes. A Clinical Costing submission is required for all AD DOH-licensed facilities providing direct patient care, regardless of the payment model. Self-pay-only facilities are not exempt. All patient encounters, including self-paid patients, must be included in your costing data.

Q1.8: We operate a consortium arrangement where two facilities share one AD DOH licence and one eMR. How do we submit?

If both facilities operate under one AD DOH licence, your submission should cover all patient encounters and costs under that licence. If the facilities maintain separate financial statements, you should submit based on the financial records of the AD DOH-licensed entity. Contact the Clinical Costing Team to discuss your specific arrangement and receive guidance on the most appropriate approach.

Category 2: Registration, Access and Communications

These questions relate to getting set up, accessing materials and receiving communications from the Clinical Costing Team.

Q2.1: How do I register my facility's Clinical Costing contact person?

Kindly complete the [Key Contact Registration Form](#) and provide your facility name, licence number and the name and email address of your designated Clinical Costing contact person. The Clinical Costing team will review your submission, register your details and ensure you receive all relevant communication.

Q2.2: We are registered but are not receiving any emails or notifications from the Clinical Costing Team. What should we do?

Kindly submit your facility licence details and scope of practice via the [Key Contact Registration Form](#). The team will verify your registration details and ensure your email address is correctly recorded in the distribution list. Also check your spam/junk folder.



Q2.3: How do I access the AD DOH Clinical Costing documents (Standard, Guidelines and Technical Document)?

All official documents are available on the AD DOH website. Go to:
<https://www.DOH.gov.ae/en/Shafafiya/Clinical-Costing>.

You can also request the OneDrive links to the documents and training session recordings by submitting your questions via the [Questionnaire Form](#).

Q2.4: Where can I access recorded training sessions?

Recorded training sessions are shared via the Clinical Costing shared folder. If you have not received the link, please check you have registered as a key contact provider. If not, then kindly submit your questions via the [Questionnaire Form](#) and the team will share the OneDrive link containing both the Clinical Costing documents and the training session recordings.

Q2.5: We are new management for this facility. How do we get started with Clinical Costing?

Register your facility name, AD DOH licence number and the details of your new management team through our [Key Contact Registration Form](#). The team will register your contact person, share all relevant documents and training recordings and arrange an introductory session if needed.

Category 3: Training and Support

These questions relate to training availability, meeting requests and additional guidance.

Q3.1: Can I request a one-to-one meeting with the Clinical Costing Team?

Yes. One-to-one meetings are available for providers who need tailored guidance. However, we do request that you read all of our standards and guidelines and training documentation, before reaching out.

Again, if you need 'tailored' guidance to the specifics of your site, which are not made clear in our documentation, then kindly submit your facility license details via the [Questionnaire Form](#) with your facility name, with (importantly) the tailored specific topics you would like to discuss and your preferred dates and times. The team will arrange a meeting (virtual or in-person) at the earliest available slot.

Q3.2: I cannot attend the webinar/training sessions because my clinic operates at that time. What alternatives are available?

All training sessions are recorded and shared via the OneDrive folder. You can watch them at your convenience.

Q3.3: We need training specifically for our type of facility (e.g. dental clinic, homecare Center). Is this available?

The Clinical Costing Team is developing facility-type-specific guidance. In the meantime, you can request a one-to-one meeting where the team can provide tailored advice relevant to your facility type. Kindly



submit your facility licence details via the [Questionnaire Form](#) specifying your facility type and the areas where you need guidance.

Q3.4: Is there an Arabic version of the guidelines or templates?

The official documents are currently published in English. The Clinical Costing Team is aware of the need for Arabic-language resources and is working on making materials available. Kindly submit your questions via the [Questionnaire Form](#).

Q3.5: Can you provide a completed sample Clinical Costing report for our facility type?

The Clinical Costing Team provides templates and worked examples as part of the training program. Facility-specific samples may be discussed in one-to-one meetings. Kindly submit your questions via the [Questionnaire Form](#) to request guidance materials relevant to your facility type.

Q3.6: Can you provide a list of clinical costing experts or approved software vendors we can hire?

The AD DOH does not endorse or recommend specific vendors or consultants. However, there are several Clinical Costing software providers and consulting firms operating in the Abu Dhabi market. You are free to engage any service provider that can help you meet the requirements of the Clinical Costing Standards. The AD DOH's role is to provide guidance on the Standard itself.

Q3.7: Can you provide a ready-made excel template we can fill in?

The AD DOH provides reconciliation templates and data specification files as part of the Clinical Costing Road Map. These are available in the OneDrive folder and on the AD DOH website. However, the actual costing model (cost ledger, overhead allocation, patient-level allocation) must be built by each facility based on their own financial and operational data.

Category 4: The 6-Stage Costing Process

These questions relate to how to apply the six stages of Clinical Costing, including expense classification, cost centers, overhead allocation and patient-level costing.

Q4.1: Can we add corporate tax as an overhead cost?

No. Corporate tax is not an applicable expense for Clinical Costing purposes. Please read the Clinical Costing Standards regarding what operating expenses are related to delivering patient care. As noted in these standards, taxes, fines and penalties are excluded from the cost model, but please see the standards for more specific details

Q4.2: Should we include cash/self-pay patients or only insured patients?

You must include all patients, including self-pay (cash), insured and any other payment type. Clinical Costing covers all patient encounters at your facility regardless of how the patient pays. Excluding self-pay patients would result in an incomplete and non-compliant Clinical Costing data submission

Q4.3: We are a small dental clinic. Can we group all admin departments (HR, Finance, IT, etc.) into one single overhead cost center?

Yes, for small facilities where each administrative function has very few staff, it is acceptable to consolidate these into a single 'Administration' overhead cost center. The key requirement is that the



overhead costs are still allocated to your direct (patient-facing) cost centers using logical allocation statistic. Refer to Appendix 2 and 3 of the Standard for guidance.

Q4.4: Can we create our own product types (e.g. dental products), or must we follow the AD DOH product list?

You should follow the standardised product provided by AD DOH as outlined in Appendix 4 of the Clinical Costing Standards. This ensures consistency and comparability across all providers. If your facility offers services that do not clearly map to the existing product list, contact the Clinical Costing Team for guidance on the correct classification.

Q4.5: I have finished creating the cost ledger from the general ledger, but I am stuck on overhead allocation. What allocation statistics should I use?

Appendix 3 of the Clinical Costing Standards provides a list of suggested allocation statistics and guidance on where to use them. The key principle is to choose a statistic that has a genuine causal relationship with the overhead cost being distributed. For example, allocate IT costs based on number of devices or IT support tickets, cleaning costs based on floor space and administration costs based on headcount or FTE. If you are unsure, request a one-to-one meeting with the Clinical Costing team, where they can review your specific cost structure.

Q4.6: How do I handle equipment consumables where usage varies per patient (e.g., laser bulb replacement costs based on number of shots)?

Where the actual consumption per patient varies and is not recorded at the encounter level, you have two options: (a) If you have aggregate usage data (e.g. total laser shots in a period), calculate a per-unit cost and allocate based on the number of treatments per patient. (b) If no usage data exists, allocate the total cost equally across all relevant patient encounters as a reasonable approximation.

Q4.7: I have completed the allocation of costs to final products and mapped direct and overhead costs to encounter IDs. Can I show my work to the Clinical Costing Team before proceeding?

Yes, absolutely. The Clinical Costing Team encourages providers to seek validation of their work. Request a one-to-one meeting via the [Questionnaire Form](#) and bring your cost model (Excel or other working files) for review. The team can confirm whether you are on the right track and advise on any adjustments needed.

Q4.8: How do I create the cost ledger? Is there a specific format?

The cost ledger is created by extracting applicable expenses from your general ledger and restructuring them to link expenses to patient products and cost centers. It is not a specific DOH template - it is a working document your finance team builds. Stage 2 of the Clinical Costing Guidelines provides step-by-step instructions on how to do this. The critical requirement is that every dirham in your cost ledger can be traced back to your general ledger.

Q4.9: How do I align my internal accounting expense codes with the DOH cost type codes?

Appendix 1 of the Clinical Costing Standard defines the standardised cost type categories (e.g., salaries, supplies, depreciation). You need to create a mapping table that links each of your internal expense codes to the corresponding DOH cost type. This is a one-time exercise. If you need help with specific line items, contact the Clinical Costing Team.



Q4.10: We don't have a proper chart of accounts by cost centers; how can we do costing?

Please note that cost center accounting is fundamental to undertaking Clinical Costing. You need to create the cost centers and map the line level expenses to relevant cost centers. Please reach out to DOH Clinical Costing team via [Questionnaire Form](#) for further guidance on this important step in clinical costing process.

Q4.11: We don't follow accrual accounting and maintain our financials on cash accounting basis; how can we do costing?

Technically the costing can still be done if you are following cash accounting and have your cash payments recorded by cost centers. It is, however, highly recommended to follow accrual accounting so to see the proper and fair view of year-on-year costing output trends.

Q4.12: We have successfully submitted cost data in Shafafiya, does this mean that we have complied with Abu Dhabi Clinical Costing Standards and Guidelines?

The facility / group must ensure it submits accurate and verifiable cost data in Shafafiya. After successful submission of cost data, the facility / group must submit the Reconciliation report to AD DOH. Failure to submit the reconciliation report will still render the site non-compliant and may make you liable for fines and other regulatory action – as seen as-required by the AD DOH. Please ensure that you are fully compliant with our reporting requirements.

Category 5: Submission Timeline and Process

These questions relate to deadlines, submission windows and process requirements.

Q5.1: When is the submission deadline?

Cost data must be submitted annually during the designated submission window. The submission covers the previous calendar year (1 January to 31 December). The Clinical Costing Team communicates the exact dates for each submission cycle. It is strongly advised that you begin submitting early in the window to allow time for error correction.

Q5.2: We feel the deadline is too tight given this is a new requirement. Can it be extended?

The submission timeline has been established to align with the broader Clinical Costing Road Map. The AD DOH understands that this is a significant new requirement and is providing extensive support through training sessions, one-to-one meetings and documentation. We strongly encourage providers to start preparing well in advance and to reach out for help early. Contact the Clinical Costing Team to discuss your specific readiness concerns.

Q5.3: We are still busy with our 2024 financial audit and corporate tax filing. Can we start after those are completed?

We understand the pressures of year-end financial processes. However, Clinical Costing preparation can often proceed in parallel since much of the data comes from the same general ledger. We recommend starting with the data extraction and cost center mapping while your audit is being finalised.



Q5.4: Does the CFO need to sign off on submission?

Yes. The Chief Financial Officer (or equivalent senior financial officer) of the submitting facility must formally confirm the accuracy and completeness of the Clinical Costing data. Engage your CFO early in the process so they are aware of the requirement and can review the data before the submission deadline.

Q5.5: What happens if there are no patient encounters for the year? Do we still need to submit?

If your facility is licensed by AD DOH but has zero patient encounters during the reporting period, you should still notify the Clinical Costing Team. Kindly submit your questions via the [Questionnaire Form](#) to confirm your status and receive guidance on whether a nil submission is required.

Q5.5: What is the Submission Year?

The submission year is your last financial year, typically starting on 1st of January and ending on 31st of December. For healthcare facilities, who follow April to March or July to June financial year, they are still required to submit the cost data for the January to December period. Their reconciliation report will also be reconciled with financial numbers for this period.

Category 6: Special Scenarios

These questions relate to unique facility circumstances such as new operations, unaudited data, partial-year data and change of ownership.

Q6.1: We are new owners of this facility and do not have a financial audit report for the full year. Can we still submit?

As per AD DOH Legal opinion, the new management is responsible for complying with AD DOH requirements hence must ensure they submit Clinical Costing data. The old site management must ensure they provide appropriate data to the new site management to ensure incoming management can be the compliant with AD DOH reporting requirements.

Q6.2: We started operations partway through the year (e.g. April or September). Do we still need to submit for the full year?

You should submit Clinical Costing data for the period during which your facility was operational. If you started in April, submit data from April to December. Contact the Clinical Costing Team to confirm the approach for partial-year submissions.

Q6.3: Do we need to get our financial statements audited although not required by prevailing laws?

Although AD DOH would prefer you to get your financial statements audited, nevertheless, if you are not required to get your financial statements audited as per other applicable prevailing laws, then you can report the unaudited financial numbers in your reconciliation report to us. We, however, may like to validate these numbers with your Federal Tax Authority submission – so please be accurate in your reporting or you may be liable to regulatory action – as the AD DOH see fit



Q6.4: We have a second facility that only opened recently and handles only self-pay patients. Does it also need to submit?

Yes. If the facility is licensed by AD DOH and provides direct patient care, it is required to submit Clinical Costing data regardless of when it started operations or its payment model. For new facilities, submit data for the period they were operational. Contact the Clinical Costing Team for guidance on partial-year submissions.

Q6.5: We lack the manpower and resources to complete this project. What should we do?

The AD DOH recognises that Clinical Costing is a significant undertaking, especially for smaller facilities. Options are available to you for: attending the AD DOH training sessions or using the AD DOH recorded training materials, requesting one-to-one guidance from the Clinical Costing Team, engaging external consultants or software providers to support your implementation. AD DOH recommend starting with the foundational steps (general ledger extraction, cost center setup) and building capacity gradually. Kindly submit your questions via the [Questionnaire Form](#) to discuss a practical path forward.

Q6.6: Our facility has been granted exemptions from other AD DOH programs (e.g. ADHICS, Patient Authentication). Does this mean we are also exempt from Clinical Costing?

No. Exemptions from other AD DOH programs do not automatically apply to the Clinical Costing Standards. Each program has its own applicability criteria. If you believe your facility may have grounds for exemption from Clinical Costing based on your scope of practice, kindly contact us via the [Questionnaire Form](#) with your licence details and a description of your services for formal determination.

Q6.7: I have noticed a discrepancy between the submission file (Claim ID level) and the Reconciliation Report (which asks for Activity records). Can you clarify?

The data submission to Shafafiya is at Claim ID level. The Reconciliation Report template may reference Activity records for internal quality checking and data completeness purposes. You are not required to submit activity-level data via Shafafiya at this stage. If the Reconciliation Report is causing confusion, contact the Clinical Costing Team for clarification on which fields are mandatory vs. optional for the current submission cycle.

Category 7: Reconciliation, Validation and Compliance

These questions relate to data quality, error handling and meeting AD DOH compliance requirements.

Q7.1: What are the consequences of not submitting or submitting inaccurate data?

Non-compliance with the Clinical Costing Standard may result in financial penalties, data rejection requiring reprocessing and resubmission, increased AD DOH audit activity and regulatory scrutiny and [potential impact on site licensing status](#). The AD DOH is committed to supporting providers through training and engagement, but compliance is ultimately mandatory.

Q7.2: How do I complete the Reconciliation Report?

The Reconciliation Report template can be found in the Clinical Costing shared folder. It requires you to reconcile: (a) your general ledger expenses with your cost ledger (Stage 1–2 reconciliation) and (b) your



patient data inputs with your patient data outputs (Stage 5–6 reconciliation). The objective is to demonstrate that every dirham and every patient encounter is accounted for. Your CFO must sign off on this report.

Q7.3: Will the AD DOH audit our Clinical Costing data?

Yes. The AD DOH will inspect and audit cost data, submission processes and cost models to ensure adherence to the published standards and guidelines. Following submission, providers may receive feedback from the AD DOH identifying records flagged for review. Providers are expected to address any discrepancies promptly and maintain documentation that supports an audit trail.

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