CORE CONCEPT

Government Fees and Non-Tax Revenue Management Course: Service Costing, User Charges and Collection

7 – 11 February 2027
Dammam - Eastern Province five-star

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Introduction:

Government fees and non-tax revenue management, covering service costing, user charges and collection, is the subject of this 1-week course for finance, pricing, policy and collection staff, ending with a Fee Study and Fee Review Plan for a case organisation. Many public bodies charge licence, permit and service fees set without a cost base, leaving some services subsidised by accident, others overcharged and receipts leaking through waivers. Nominees already prepare, review or collect fees, and teaching is by modelling build on fee study templates. CoreConcept Training Center delivers this government fees and non-tax revenue management course.

Course Objectives:

- Classify a body's non-tax revenue into user charges, licence and permit fees, fines, rents and other receipts and record the legal basis of each charge
- Calculate the full unit cost of a public service using direct costs, overhead allocation and activity-based costing drivers
- Select a pricing basis for each charge, from full cost recovery to partial subsidy or marginal cost, and justify the choice with the benefit principle
- Test proposed fee changes for payer impact, affordability, demand response and competitiveness before submission for approval
- Design billing, collection, exemption and reconciliation controls that reduce revenue leakage and arrears
- Report fee performance with cost recovery ratios, collection rates and waiver values and prepare a periodic fee review

Target Audience:

- Finance and budget staff who prepare fee proposals and cost submissions for public services
- Revenue and collection staff who bill, receive and reconcile fees and user charges
- Policy and planning staff who draft fee regulations, schedules and approval memoranda
- Cost accounting and management reporting staff who allocate overheads to service lines
- Licensing and permit units that set application, renewal and inspection charges
- Internal control and audit staff who review fee waivers, exemptions and collection exceptions

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Course Outline:

Day 1: Non-Tax Revenue Landscape and Fee Inventory

- Non-Tax Revenue Classification Into Charges, Fees, Fines and Rents
- Fee Versus Tax Distinction and Its Legal Consequences
- Fee Inventory Register With Legal Basis and Last Revision
- Benefit Principle and Ability-to-Pay Arguments for User Charges
- Current Fee Schedule Health Check Using Cost Recovery Ratios

Day 2: Public Service Costing Methods and Pricing Principles

- Service Cost Map Separating Direct, Indirect and Overhead Costs
- Activity-Based Costing Cost Pools and Driver Selection for Services
- Staff Time Recording and Process Mapping for Unit Costs
- Full Cost, Marginal Cost and Partial Recovery Pricing Options
- Capital Charge and Asset Depreciation Inclusion in Fee Bases

Day 3: Fee Design, Impact Analysis and Approval Pathway

- Fee Structure Options From Flat to Tiered and Volume-Based
- Payer Impact Matrix for Households, Small Firms and Investors
- Affordability Thresholds and Concession Rates for Vulnerable Payers
- Demand Elasticity Estimate for Discretionary Licence and Permit Services
- Fee Proposal Memorandum With Legal Basis and Consultation Record

Day 4: Billing, Collection, Exemptions and Revenue Leakage Control

- Billing and Payment Channel Design for Government Fee Receipts
- Exemption and Waiver Policy With Delegated Approval Limits
- Revenue Leakage Map From Unbilled Services to Write-Offs
- Daily Collection Reconciliation Between Service Systems and Treasury Accounts
- Arrears Ageing Report and Staged Recovery Actions for Fees

Day 5: Modelling Build for the Fee Study and Fee Review Plan

- Case Organisation Service Catalogue and Cost Data Assembly
- Case Unit Cost Model Built With Activity Drivers
- Case Fee Options Tested for Payer Impact and Yield
- Fee Performance Dashboard With Recovery, Collection and Waiver Indicators
- Fee Study and Fee Review Plan Completion and Defence

Skills You Will Gain:

- Public Service Unit Costing
- Overhead Allocation
- Cost Recovery Analysis
- Fee Structure Design
- Payer Impact Assessment
- Waiver and Exemption Control
- Collection Reconciliation
- Fee Performance Reporting

Why Attend This Course:

- Deliver a Fee Study and Fee Review Plan to the finance director and the fee approval committee
- Decide which charges to raise, hold, merge or abolish on the evidence of unit cost and payer impact
- Prevent unrecorded waivers, unbilled services and unreconciled receipts that erode non-tax income
- Equip service and collection colleagues with costing, waiver and reconciliation templates for routine use

Conclusion:

Back at work, the participant presents the Fee Study and Fee Review Plan to the finance director and the committee that approves charges. They use it to decide which fees to revise first, which subsidies to keep on purpose and which waivers to tighten, and to set a cycle for periodic fee review. After the first revised fee schedule has been in force for a quarter, the unit should compare actual yield, collection rates and waiver values with the study and update cost drivers where volumes or staff time have changed.

Frequently Asked Questions FAQ:

What should participants prepare before the government fees and non-tax revenue management course?

Participants should already work with fee proposals, cost data or collections and be comfortable with spreadsheets. Bringing an anonymised fee schedule, service cost report or collection summary from their own unit makes the fee study exercises closer to real work.

How does government fees and non-tax revenue management differ from a utility tariff or tax administration course?

This course prices and collects charges for licences, permits and public services. Utility tariff courses cover regulated network revenue requirements, and tax administration courses cover registration, audit and enforcement of taxes. Revenue forecasting is touched only where fee yield estimates are needed.

Why should government fees be based on the cost of the service?

A cost base shows whether a fee recovers, exceeds or falls short of what the service costs, so any subsidy is a deliberate decision rather than an accident. It also gives a defensible basis when payers or reviewers challenge a charge.

What do participants take back from the government fees and non-tax revenue management course?

Participants take back a Fee Study and Fee Review Plan for a case organisation, with a unit cost model, fee options tested for payer impact, waiver and reconciliation controls and a fee performance dashboard they can adapt to their own services.