

Law No. (31) of 2015
Issuing the
General Budget of the Government of Dubai
Departments for the Financial Year 2016¹

We, Mohammed bin Rashid Al Maktoum, Ruler of Dubai,

After perusal of:

Law No. (5) of 1995 Establishing the Department of Finance;

Law No. (7) of 1995 Concerning the Financial Regulations of Government Departments in the Emirate of Dubai;

Law No. (6) of 1997 Concerning Contracts of Government Departments in the Emirate of Dubai and its amendments;

Law No. (27) of 2006 Concerning Management of the Government of Dubai Human Resources and its amendments;

Law No. (35) of 2009 Concerning Management of the Public Funds of the Government of Dubai and its amendments; and

Decree No. (24) of 2007 Forming the Supreme Fiscal Committee of the Emirate of Dubai and its amendments,

Do hereby issue this Law.

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¹Every effort has been made to produce an accurate and complete English version of this legislation. However, for the purpose of its interpretation and application, reference must be made to the original Arabic text. In case of conflict, the Arabic text will prevail.

Law No. (31) of 2015 Issuing the General Budget of the Government of Dubai Departments for the Financial Year 2016

General Budget Estimates

Article (1)

- a. The expenditure of the General Budget of the Government of Dubai Departments for the Financial Year 2016 is estimated at forty-six billion and one hundred million Dirhams (AED 46,100,000,000.00).
- b. The Revenue of the General Budget of the Government of Dubai Departments for the Financial Year 2016 is estimated at forty-six billion and one hundred million Dirhams (AED 46,100,000,000.00).

Allocation of Estimated Expenditure and Revenue

Article (2)

The estimated expenditure and Revenue for the Financial Year 2016 will be allocated as indicated in the Schedule attached to this Law.

Obligations of Government Entities

Article (3)

A Government Entity which is subject to the General Budget must comply with the following rules and regulations:

I. Salaries and Wages

1. not exceed the maximum number of posts stated in the approved budget of the Government Entity;
2. not exceed the financial appropriations allocated to the respective posts in the approved budget of the Government Entity;
3. comply with the provisions of the above-mentioned Government of Dubai Human Resources Management Law, any legislation regulating human resources at the Government Entity, and the resolutions issued by the Chairman of the Executive Council regarding promotion, bonuses, and allowances; and not exceed the salary of the highest point of the grade to which an Employee is appointed;
4. coordinate with the Department of Finance when amending the scale of salaries and grades, the allowances, the bonuses, or the benefits of Employees if the

Government Entity is not governed by the above-mentioned Government of Dubai Human Resources Management Law; and

5. pay housing allowance or provide leased accommodation to Employees only in extreme cases and to Employees whose posts require them to reside near their workplaces, provided that the rent of the accommodation and the amount deductible from the salary of the Employee do not exceed the amounts determined by the relevant resolution of the Director General of the Department of Finance.

II. Operating Expenses

1. avoid excessive acquisition of fixed assets, and conduct feasibility studies on the acquisition of such assets; and
2. enter into long-term obligations only upon coordination with the Department of Finance.

III. Construction Projects

1. not make any amendments which have a financial impact on construction projects without first obtaining the relevant approval of the Department of Finance; and
2. not approve any construction projects that are not included in the approved budget.

IV. General Provisions

1. not exceed the financial appropriations approved for the Government Entity pursuant to this Law;
2. comply with the provisions of the above-mentioned Law No. (7) of 1995 when implementing the approved budget of the Government Entity, particularly those related to reallocating funds across budget chapters;
3. comply with the provisions of the above-mentioned Law No. (6) of 1997 in respect of variation orders;
4. comply with the provisions of the above-mentioned Law No. (35) of 2009 in respect of Supplementary Budgets and Independent Budgets;

5. request additional appropriations only after the lapse of six (6) months from the effective date of this Law, and by means of a reasoned written request submitted to the Department of Finance, which will consider the request and issue the appropriate resolution in accordance with the relevant procedures approved by the Supreme Fiscal Committee; and
6. perform the financial commitments made during the Financial Year 2015 out of the budget savings of the Financial Year 2016, provided that these commitments are made within the approved budget of the Government Entity.

Issuing Implementing Resolutions
Article (4)

The Director General of the Department of Finance will issue the resolutions required for the implementation of the provisions of this Law.

Commencement and Publication
Article (5)

This Law will take effect from 1 January 2016 through 31 December 2016, and will be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 27 December 2014
Corresponding to 16 Rabi al-Awwal 1437 A.H.

Schedule
Estimated Expenditure and Revenue for the Financial Year 2016

Description	Approved Budget (in Dirhams)	Percentage
I. Estimated Expenditure		
Salaries and Wages	16,762,000,000.00	36%
General and Administrative Expenses, Grants, and Subsidies	18,760,000,000.00	41%
Capital Expenditure	1,651,000,000.00	4%
Construction Projects	6,380,000,000.00	14%
Payment of Liabilities and Bank Interests	2,547,000,000.00	5%
Total Estimated Expenditure	46,100,000,000.00	100%
II. Estimated Revenue		
Tax Revenue	8,550,000,000.00	19%
Non-tax Revenue (fees and fines)	34,075,000,000.00	74%
Returns on Government Investments	500,000,000.00	1%
Oil Revenue	2,975,000,000.00	6%
Total Estimated Revenue	46,100,000,000.00	100%