

Decree No. (9) of 2022
Placing Private Public-benefit Entities Established
Pursuant to Legislation under the Supervision and Audit of the
Community Development Authority in Dubai¹

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

After perusal of:

Law No. (8) of 2015 Concerning the Community Development Authority in Dubai (the "**CDA**");

Law No. (12) of 2017 Regulating Civil Society Organisations in the Emirate of Dubai (the "**Law**"); and

The legislation establishing and regulating private public-benefit entities in the Emirate of Dubai,

Do hereby issue this Decree.

Placement under Supervision and Audit
Article (1)

- a. As of the date on which this Decree comes into force, all private public-benefit non-profit entities established in the Emirate of Dubai pursuant to legislation are hereby placed under the supervision and audit of the CDA.
- b. The provisions related to supervision, audit, and inspection stipulated in the Law will apply to the private entities referred to in paragraph (a) of this Article, to the extent applicable considering the status of these entities.

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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.

Scope of Supervision and Audit

Article (2)

Without prejudice to the functions of any Government Entities under the legislation in force in the Emirate of Dubai, the Director General of the CDA will, pursuant to a resolution he issues in this respect, determine the scope of the CDA supervision and audit of the private entities referred to in paragraph (a) of Article (1) of this Decree. In determining this scope, the following must be observed:

1. The financial resources of the entities must be audited; their revenue sources and disbursement channels must be verified; and alignment with the objectives for which they are established must be assessed.
2. The entities must be required to maintain all their administrative and financial data and records; the method of keeping, and retention period, of such data and records must be prescribed; and the CDA must be granted access to the same.
3. The CDA must have access to the charters of the entities and to all internal bylaws and instructions regulating their work, and must verify their compliance with the principles of transparency in making the same accessible to the competent Government Entities.
4. The entities must be required to appoint external auditors to audit their accounts, and to produce annual financial statements containing detailed information on their income and expenditure to enable the CDA to review the periodic reports prepared by the auditors.
5. The CDA must have access to the records of the activities, programmes, and initiatives undertaken by the entities.
6. The CDA must follow up the achievement by the entities of their goals and the objectives for which they are established; and must verify the details of the founders, officials in charge, and staff of these entities.
7. Any other requirements prescribed pursuant to the relevant resolutions of the Director General of the CDA must be satisfied.

Obligations of Private Public-benefit Entities

Article (3)

- a. The private entities referred to in paragraph (a) of Article (1) of this Decree must comply with its provisions and with the resolutions issued in pursuance hereof; and must fully

cooperate with the CDA, its Employees, and its authorised representatives and enable them to perform their functions.

- b. The Director General of the CDA will have the power to take the necessary actions and measures against any entity that fails to comply with the provisions of this Decree and the resolutions issued in pursuance hereof. This includes imposing the penalties prescribed by the Law, and making recommendations to the Competent Authority to repeal the legislation establishing or regulating that entity, and to dissolve and liquidate it.

Coordination and Cooperation

Article (4)

All competent Government Entities must fully cooperate with the CDA; and provide the data, information, documents, and statistics requested and deemed necessary by the CDA to enable it to exercise its duties and powers under the Law, this Decree, and the resolutions issued in pursuance thereof.

Issuing Implementing Resolutions

Article (5)

The Director General of the CDA will issue the resolutions required for the implementation of this Decree. These resolutions will be published in the Official Gazette.

Repeals

Article (6)

Any provision in any other legislation is hereby repealed to the extent that it contradicts the provisions of this Decree.

Publication and Commencement

Article (7)

This Decree will be published in the Official Gazette and will come into force on the day on which it is published.

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 14 March 2022
Corresponding to 11 Shaban 1443 A.H.