

**Law No. (23) of 2024**  
**Approving the**  
**General Budget Cycle of the**  
**Government of Dubai for the Financial Years 2025 to 2027 and the**  
**General Budget of the Government of Dubai for the Financial Year 2025<sup>1</sup>**

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

After perusal of:

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

Law No. (1) of 2016 Concerning the Financial Regulations of the Government of Dubai and its amendments;

Law No. (8) of 2018 Concerning Management of the Government of Dubai Human Resources and its amendments;

Law No. (12) of 2020 Concerning Contracts and Warehouse Management in the Government of Dubai;

Law No. (20) of 2023 Approving the General Budget Cycle of the Government of Dubai for the Financial Years 2024 to 2026 and the General Budget of the Government of Dubai for the Financial Year 2024; and

Executive Council Resolution No. (5) of 2021 Issuing the Implementing Bylaw of Law No. (1) of 2016 Concerning the Financial Regulations of the Government of Dubai and its amendments,

**Do hereby issue this Law.**

**General Budget Cycle**  
**Article (1)**

- a. The General Budget of the Government of Dubai will be planned and approved on a medium-term basis in accordance with a cycle system covering three (3) Financial Years.

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*<sup>1</sup>Every 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.*

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- b. The General Budget cycle of the Government of Dubai will reflect integration between strategic and financial planning by providing the funding required for executing the Government plans, initiatives, and projects to be implemented in the Emirate of Dubai.
- c. The approved annual General Budget of the Government of Dubai will constitute part of the General Budget cycle.
- d. The General Budget cycle of the Government of Dubai will be updated and developed annually through coordination between the Department of Finance and other Government Entities in the Emirate of Dubai, with a view to achieving financial efficiency and effectiveness.

**General Budget Cycle Estimates  
Article (2)**

- a. The expenditure of the General Budget cycle of the Government of Dubai for the Financial Years 2025 to 2027 is estimated at two hundred and seventy-two billion, sixty million dirhams (AED 272,060,000,000.00).
- b. The revenue of the General Budget cycle of the Government of Dubai for the Financial Years 2025 to 2027 is estimated at three hundred and two billion, four hundred and sixty million dirhams (AED 302,460,000,000.00).
- c. The general reserve to be retained by deduction from the Public Revenue of the Financial Years 2025 to 2027 is estimated at fifteen billion dirhams (AED 15,000,000,000.00).

**General Budget Estimates for the Financial Year 2025  
Article (3)**

- a. The expenditure of the General Budget of the Government of Dubai for the Financial Year 2025 is estimated at eighty-six billion, two hundred and sixty million dirhams (AED 86,260,000,000.00).
- b. The revenue of the General Budget of the Government of Dubai for the Financial Year 2025 is estimated at ninety-seven billion, six hundred and sixty million dirhams (AED 97,660,000,000.00).
- c. The general reserve to be retained from the Public Revenue of the Financial Year 2025 is estimated at five billion dirhams (AED 5,000,000,000.00).
- d. The Government of Dubai General Budget surplus for the Financial Year 2025 is estimated at six billion, four hundred million dirhams (AED 6,400,000,000.00).

## **Obligations of Government Entities**

### **Article (4)**

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 Law No. (8) of 2018, the resolutions issued in pursuance thereof, and other legislation regulating human resources in respect of all matters related to salaries, promotions, bonuses, increments, allowances, and other employment benefits stipulated therein; and
4. where the Government Entity is subject to the General Budget and its Employees are not governed by the above-mentioned Law No. (8) of 2018, coordinate with the Department of Finance prior to making any amendments, that have a financial impact, to its human resources regulations.

#### **II. Operating Expenses**

1. implement expenditure control programmes based on an annual plan approved and implemented for this purpose, and inform the Department of Finance of this plan and the outcomes of its implementation;
2. avoid excessive acquisition of fixed assets; prepare a plan for replacement and replenishment of these assets in line with the approved budget; and conduct feasibility studies on the acquisition of assets, taking into consideration the available stock of goods and materials; and
3. not incur long-term obligations without first coordinating with the Department of Finance.

#### **III. Construction Projects**

1. spend only on the approved construction projects included in its approved budget; and
2. not make any variations to the cost of approved construction projects without first obtaining the relevant approval of the Department of Finance.

#### **IV. General Provisions**

1. not exceed the financial appropriations approved for the Government Entity pursuant to this Law, the resolutions issued in pursuance hereof, and the instructions and directives issued by the Department of Finance; and not enter into commitments or incur obligations that are beyond the approved budget;
2. comply with the provisions of the above-mentioned Law No. (1) of 2016 and Executive Council Resolution No. (5) of 2021; and with the resolutions, circulars, ground rules, instructions, and guidelines issued in pursuance thereof, particularly in respect of obtaining the approval of the Director General of the Department of Finance prior to reallocating funds across budget chapters;
3. comply with the provisions of the above-mentioned Law No. (12) of 2020, particularly in respect of variation orders;
4. perform the financial commitments made during the Financial Year 2024 out of the budget savings of the Financial Year 2025, provided that these commitments are made within the approved budget of the Government Entity; and
5. comply with the relevant circulars and ground rules issued by the Department of Finance concerning implementation of the General Budget of the Government of Dubai for the Financial Year 2025, even if these circulars and ground rules contradict any provisions stipulated in the above-mentioned Law No. (8) of 2018, the resolutions issued in pursuance thereof, or the applicable legislation governing the human resources of the Government Entity where its Employees are not governed by the provisions of the above-mentioned Law No. (8) of 2018.

#### **Issuing Implementing Resolutions Article (5)**

The Director General of the Department of Finance, or his authorised representative, will issue the resolutions, circulars, ground rules, instructions, and directives required for the implementation of the provisions of this Law.

#### **Repeals Article (6)**

The above-mentioned Law No. (20) of 2023 is hereby repealed. Any provision in any other legislation is also hereby repealed to the extent that it contradicts the provisions of this Law.

**Commencement and Publication**  
**Article (7)**

This Law comes into force on 1 January 2025, and will be published in the Official Gazette.

**Mohammed bin Rashid Al Maktoum**  
**Ruler of Dubai**

Issued in Dubai on 22 October 2024  
Corresponding to 19 Rabi al-Thani 1446 A.H.