

Resolution No. (1) of 2026
Concerning the Grant of
Incentive Awards to Public Sector Whistleblowers¹

We, Maktoum bin Mohammed bin Rashid Al Maktoum, First Deputy Ruler of Dubai, Chairman of the Financial Audit Authority,

After perusal of:

Law No. (4) of 2018 Establishing the Financial Audit Authority and its amendments;

Decree No. (14) of 2018 Appointing the Chairman of the Financial Audit Authority; and

Resolution No. (2) of 2025 Concerning Employment Protection of Public Sector Whistleblowers, and

Based on the recommendation of the Director General of the Financial Audit Authority,

Do hereby issue this Resolution.

Definitions
Article (1)

The following words and expressions, wherever mentioned in this Resolution, have the meaning indicated opposite each of them unless the context implies otherwise:

Emirate: The Emirate of Dubai.

Law: Law No. (4) of 2018 Establishing the Financial Audit Authority and its amendments.

Resolution: Resolution No. (2) of 2025 Concerning Employment Protection of Public Sector Whistleblowers.

FAA: The Financial Audit Authority.

Chairman: The Chairman of the FAA.

©2026 The Supreme Legislation Committee in the Emirate of Dubai

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.

- Director General: The Director General of the FAA.
- Auditee: Any entity that is subject to audit by the FAA under the Law.
- Violation: Any financial or administrative violation falling within the jurisdiction of the FAA for consideration and investigation in accordance with the provisions of the Law.
- Employee: A male or female person who occupies a budgeted post in an Auditee.
- Report: A statement relating to a Violation committed at an Auditee.
- Whistleblower: An Employee who cooperates with the FAA by reporting any Violation or providing formal statements related thereto.
- Incentive Award: A monetary or non-monetary award granted to a Whistleblower in accordance with the provisions of this Resolution.

**Scope of Application
Article (2)**

The provisions of this Resolution apply to Whistleblowers whose Reports in connection with Violations committed within Auditees are accepted by the FAA.

**Types of Incentive Awards
Article (3)**

- a. The Incentive Awards paid to Whistleblowers will be determined by reference to the percentages and amounts specified in the table below:

Violation	Amount of Incentive Award (in dirhams)
Violations where the Report results in the recovery of public funds.	Five per cent (5%) of the amount of the funds to be recovered, up to a maximum of two hundred thousand dirhams (AED 200,000).
Violations where the Report does not result in the recovery of public funds.	A monetary Incentive Award of not less than five thousand dirhams (AED 5,000) and not more than fifty thousand dirhams (AED 50,000), or a non-monetary Incentive Award.

- b. The Director General will issue a resolution prescribing the procedures for granting non-monetary Incentive Awards to Whistleblowers and specifying the types of such awards.

Conditions for Payment of Incentive Awards
Article (4)

- a. An Incentive Award will be paid to a Whistleblower under this Resolution only if all the following conditions are satisfied:
 - 1. The Report must have been accepted by the FAA.
 - 2. The Report must contain material information leading to the detection of the Violation.
 - 3. The Whistleblower must be an Employee who is a civil servant working for an Auditee.
 - 4. The Whistleblower must not have directly or indirectly contributed to the commission of the reported Violation.
 - 5. The Violation must not have been previously reported, and no Incentive Award must have been previously paid in respect thereof.
 - 6. The Report must not be malicious or made in bad faith.
 - 7. Any other conditions determined pursuant to the relevant resolution of the Director General must be met.

- b. An Incentive Award will be paid where all the conditions prescribed under paragraph (a) of this Article are satisfied, and after the investigation procedures into the Violation have been completed and the Violation substantiated.

Rules Governing the Grant of Incentive Awards
Article (5)

An Incentive Award will be granted by a resolution of the Director General after the conditions prescribed for its payment under Article (4) of this Resolution have been fulfilled, provided that:

- 1. the resolution granting the Incentive Award is reasoned and includes a brief description of the reported Violation;
- 2. the Incentive Award is paid in accordance with the type of Violation specified in the table referred to in paragraph (a) of Article (3) of this Resolution; and
- 3. the financial appropriations required for payment of the Incentive Award are available in the annual budget of the FAA.

Procedures for Payment of Cash Incentive Awards
Article (6)

- a. A cash Incentive Award will be paid as a lump sum. However, it may be paid by instalments where the nature of the reported Violation or the value of the award so requires.
- b. In paying the cash Incentive Award, the financial procedures adopted by the FAA in relation to the payment of bonuses must be observed.

Criteria for Determining Incentive Awards
Article (7)

- a. In determining the Incentive Award to be paid to a Whistleblower for reporting a Violation where the Report does not result in the recovery of public funds, the following criteria will apply:
 - 1. the volume and degree of accuracy of the information provided by the Whistleblower, and its impact on detecting the Violation;
 - 2. the extent to which the Whistleblower continues to cooperate with the FAA until completion of the procedures for closing the Report file and taking action thereon;
 - 3. the degree of seriousness of the detected Violation; and
 - 4. the level of employment risks to which the Whistleblower may be exposed as a result of making the Report.
- b. An Incentive Award will be paid to a Whistleblower even if the FAA is unable to recover the amount that is the subject of the reported Violation.

False Reports
Article (8)

The amount of the Incentive Award will be recovered from the Whistleblower if it is established that the Report is false, or if any of the conditions for granting the Incentive Award under Article (4) of this Resolution cease to be satisfied. This is without prejudice to the FAA's power to refer the Whistleblower to the Public Prosecution for taking the legal action against the Whistleblower.

Issuing Implementing Resolutions
Article (9)

The Director General will issue the resolutions and instructions required for the implementation of the provisions of this Resolution.

Commencement and Publication
Article (10)

This Resolution comes into force on the day on which it is issued, and will be published in the Official Gazette.

Maktoum bin Mohammed bin Rashid Al Maktoum
First Deputy Ruler of Dubai
Chairman of the Financial Audit Authority

Issued in Dubai on 27 January 2026
Corresponding to 8 Shaban 1447 A.H.