

Law No. (16) of 2014
Issuing the
General Budget of the Government of Dubai
Departments for the Financial Year 2015¹

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.

General Budget Estimates
Article (1)

- a. The expenditure of the General Budget of the Government of Dubai Departments for the financial year 2015 is estimated at forty-one billion one hundred and seventy-seven million Dirhams (AED 41,177,000,000.00).

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¹*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.*

- b. The Revenue of the General Budget of the Government of Dubai Departments for the financial year 2015 is estimated at forty-one billion one hundred and seventy-seven million Dirhams (AED 41,177,000,000.00).

Allocation of Estimated Expenditure and Revenue

Article (2)

The estimated expenditure and Revenue for the financial year 2015 will be allocated as indicated in the Schedule attached to this Law.

Obligations of Government Entities

Article (3)

Government entities that are subject to the General Budget must comply with the following rules and regulations:

I. Salaries and Wages

1. not to exceed the maximum number of jobs set in the budget approved for the Government entity;
2. not to exceed the financial appropriations allocated to the respective jobs included in the approved budget of the Government Entity;
3. to comply with the provisions of the above-mentioned Government of Dubai Human Resources Management Law, the legislation regulating human resources at Government entities, and the resolutions issued by the Chairman of the Executive Council regarding promotion, bonuses, and allowances; and not to exceed the salary of the highest point of the grade in which an employee is placed;
4. to coordinate with the Department of Finance when amending the scale of salaries and grades, allowances, bonuses, or benefits for the employees of Government entities that are not governed by the above-mentioned Government of Dubai Human Resources Management Law; and
5. not to pay any housing or rental allowance to employees, except in extreme cases and to employees whose jobs require them to be present 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 a resolution of the Director General of the Department of Finance.

II. Operating Expenses

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

III. Construction Projects

1. not to make amendments which have a financial impact upon the construction projects without obtaining the relevant prior approval of the Department of Finance; and
2. not to approve any construction projects that are beyond the approved budget.

IV. General Provisions

1. not to exceed the financial appropriations approved for the Government entity pursuant to this Law;
2. to comply with the provisions of the above-mentioned Law No. (7) of 1995 when implementing the approved budget of the Government entity, particularly when reallocating funds across budget chapters;
3. to comply with the provisions of the above-mentioned Law No. (6) of 1997 in respect of variation orders;
4. to comply with the provisions of the above-mentioned Law No. (35) of 2009 in respect of Supplemental Budgets and Independent Budgets;
5. to request additional appropriations only after at least six (6) months from the effective date of this Law, and by means of a reasoned written request submitted to the Department of Finance for consideration and issuance of the appropriate resolution, in accordance with the relevant procedures approved by the Supreme Fiscal Committee; and
6. to perform the financial commitments made during the financial year 2014 out of the budget savings of the financial year 2015, provided that these commitments have been 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.

**Publication and Commencement
Article (5)**

This Law comes into force as of 1 January 2015 through 31 December 2015, and will be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 31 December 2014
Corresponding to 9 Rabi al-Awwal 1436 A.H.

Schedule
Estimated Expenditure and Revenue for the Financial Year 2015

Description	Approved Budget (in Dirhams)	Percentage
I. Estimated Expenditure		
Salaries and Wages	15,339,000,000.00	37%
General and Administrative Expenses, Grants, and Subsidies	16,510,000,000.00	40%
Capital Expenses	1,428,000,000.00	4%
Construction Projects	5,364,000,000.00	13%
Settlement of Liabilities and Bank Interests	2,536,000,000.00	6%
Total Estimated Expenditure	41,177,000,000.00	100%
II. Estimated Revenue		
Tax Revenue	8,580,000,000.00	21%
Non-tax Revenue (fees and fines)	30,338,000,000.00	74%
Returns on Government Investments	500,000,000.00	1%
Net Oil Revenue	1,759,000,000.00	4%
Total Estimated Revenue	41,177,000,000.00	100%