

Law No. (17) of 2016
Issuing the
General Budget of the Government of Dubai for the Financial Year 2017¹

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

After perusal of:

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

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; and

Law No. (1) of 2016 Concerning the Financial Regulations of the Government of Dubai,

Do hereby issue this Law.

General Budget Estimates
Article (1)

- a. The expenditure of the General Budget of the Government of Dubai for the Financial Year 2017 is estimated at forty-seven billion three hundred and eleven million Dirhams (AED 47,311,000,000.00).
- b. The revenue of the General Budget of the Government of Dubai for the Financial Year 2017 is estimated at forty-four billion seven hundred and eighty-eight million Dirhams (AED 44,788,000,000.00).

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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.

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- c. The Government of Dubai General Budget deficit for the Financial Year 2017 is estimated at two billion five hundred and twenty-three million Dirhams (AED 2,523,000,000.00).

Allocation of Estimated Expenditure and Revenue

Article (2)

The estimated expenditure and revenue for the Financial Year 2017 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 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 spend funds on any construction projects 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 financial reallocation provisions of Article (38) of the above-mentioned Law No. (1) of 2016, 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. perform the financial commitments made during the Financial Year 2016 out of the budget savings of the Financial Year 2017, provided that these commitments are made within the approved budget of the Government Entity; and
5. not request additional appropriations during the Financial Year 2017.

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 2017 through 31 December 2017 and will be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 11 December 2016
Corresponding to 12 Rabi al-Awwal 1438 A.H.

Schedule
Estimated Expenditure and Revenue for the Financial Year 2017

Description	Approved Budget (in Dirhams)	Percentage
I. Estimated Expenditure		
Salaries and Wages	15,520,000,000.00	33%
General and Administrative Expenses, Grants, and Subsidies	21,253,000,000.00	45%
Capital Expenditure	1,333,000,000.00	3%
Construction Projects	8,081,000,000.00	17%
Payment of Liabilities and Bank Interests	1,124,000,000.00	2%
Total Estimated Expenditure	47,311,000,000.00	100%
II. Estimated Revenue		
Tax Revenue	7,397,000,000.00	16%
Non-tax Revenue (fees and fines)	33,965,000,000.00	76%
Returns on Government Investments	854,000,000.00	2%
Oil Revenue	2,572,000,000.00	6%
Total Estimated Revenue	44,788,000,000.00	100%