

Law No. (20) of 2020
Approving the General Budget of the
Government of Dubai for the Financial Year 2021¹

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;

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

Law No. (12) of 2019 Approving the General Budget Cycle of the Government of Dubai for the Financial Years 2020 to 2022, and the General Budget of the Government of Dubai for the Financial Year 2020;

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

Decree No. (24) of 2007 Forming the Supreme Fiscal Committee in the Emirate of Dubai and its amendments,

Do hereby issue this Law.

General Budget Estimates for the Financial Year 2021

Article (1)

- a. The expenditure of the General Budget of the Government of Dubai for the Financial Year 2021 is estimated at fifty-seven billion one hundred and fourteen million dirhams (AED 57,114,000,000.00).
- b. The revenue of the General Budget of the Government of Dubai for the Financial Year 2021 is estimated at fifty-two billion three hundred and fourteen million dirhams (AED 52,314,000,000.00).
- c. The Government of Dubai General Budget deficit for the Financial Year 2021 is estimated at four billion and eight hundred million dirhams (AED 4,800,000,000.00).

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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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Allocation of Estimated Expenditure and Revenue

Article (2)

The estimated expenditure and revenue of the General Budget of the Government of Dubai for the Financial Year 2021 will be allocated as indicated in the Schedule attached to this Law.

Obligations of Government Entities

Article (3)

Under the pain of nullity of any decisions and measures taken in violation of the following rules and regulations, a Government Entity which is subject to the General Budget must:

I. Salaries and Wages

1. not exceed the maximum number of posts stated in the approved budget of the Government Entity;
2. comply with the provisions of the above-mentioned Law No. (8) of 2018, the resolutions issued in pursuance thereof, and the applicable legislation governing its human resources;
3. where the organisational structure of the Government Entity is approved or amended, or where the Government Entity is restructured, during the Financial Year:
 - a. not exceed the maximum number of, or the financial appropriations allocated to, the essential posts in its approved budget;
 - b. not create any new posts during the Financial Year; and
 - c. restructure its posts in line with the approved amendments to its organisational structure, and implement the restructuring plan in accordance with the above-mentioned Law No. (8) of 2018 and the applicable legislation governing its human resources.
4. where the Government Entity employees are not governed by the above-mentioned Law No. (8) of 2018, obtain the approval of the Department of Finance prior to making any amendments, that have financial impacts, to the legislation governing its human resources; and
5. comply with the circulars and directives issued by the Department of Finance, upon the approval of the Supreme Fiscal Committee, concerning implementation of the General Budget for the Financial Year, even if these circulars and directives 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.

II. Operating Expenses

1. implement expenditure rationalisation programmes based on an annual plan approved 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 replacement and replenishment plan that is aligned with the approved budget; and conduct feasibility studies on the acquisition of assets, taking into consideration the available stock of goods and materials;
3. not incur long-term obligations without first coordinating with the Department of Finance; and
4. comply with the circulars and directives issued by the Department of Finance, upon the approval of the Supreme Fiscal Committee, concerning implementation of the General Budget for the Financial Year, even if these circulars and directives involve reduction of the approved budget of the Government Entity.

III. Construction Projects

1. spend only on the approved projects included in the approved budget of the Government Entity;
2. not make any variations to the cost of approved construction projects without first obtaining the relevant approval of the Department of Finance; and
3. comply with the circulars and directives issued by the Department of Finance, upon the approval of the Supreme Fiscal Committee, concerning implementation of the General Budget for the Financial Year, even if these circulars and directives involve reduction of the approved budget of the Government Entity.

IV. General Provisions

1. not exceed the financial appropriations approved for the Government Entity pursuant to this Law; 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 the resolutions, circulars, 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; and

4. perform the financial commitments made during the Financial Year 2020 out of the budget savings of the Financial Year 2021, provided that these commitments are 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.

Repeals

Article (5)

Any provision in any other legislation will be repealed to the extent that it contradicts the provisions of this Law.

Commencement and Publication

Article (6)

This Law comes into force as of 1 January 2021 through 31 December 2021, and will be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum

Ruler of Dubai

Issued in Dubai on 24 December 2020

Corresponding to 9 Jumada al-Ula 1442 A.H.

Schedule
Allocation of Estimated Expenditure and Revenue for the
Financial Year 2021

Description	Approved Budget (in dirhams)	Percentage
I. Estimated Expenditure		
Salaries and Wages	19,803,000,000.00	35%
General and Administrative Expenses	11,528,000,000.00	20%
Capital Expenditure	1,797,000,000.00	3%
Construction Projects	5,231,000,000.00	9%
Grants and Government Support	14,515,000,000.00	26%
Payment of Liabilities and Bank Interests	3,540,000,000.00	6%
Special Reserve	700,000,000.00	1%
Total Estimated Expenditure	57,114,000,000.00	100%
II. Estimated Revenue		
Tax Revenue	15,942,000,000.00	31%
Non-tax Revenue (fees and fines)	31,021,000,000.00	59%
Returns on Government Investments	3,221,000,000.00	6%
Oil Revenue	2,130,000,000.00	4%
Total Estimated Revenue	52,314,000,000.00	100%