

Law No. (35) of 2009
Concerning
Management of the Public Funds of the Government of Dubai¹

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

After perusal of:

Law No. (3) of 2007 Establishing the Financial Audit Department and its amendments;

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

Law No. (7) of 1995 Concerning the Financial Regulations of Government Departments in the Emirate of Dubai;

Law No. (3) of 2003 Establishing the Executive Council of the Emirate of Dubai;

Law No. (18) of 2006 Concerning Management and Realisation of the Public Funds of the Government of Dubai;

Decree No. (24) of 2007 Forming the Supreme Fiscal Committee of the Emirate of Dubai;

Law No. (11) of 2006 Establishing the Investment Corporation of Dubai and its amendments;

Law No. (7) of 2008 Concerning the Public Debt Procedure; and

Law No. (14) of 2009 Concerning the Pricing of Government Services in the Emirate of Dubai,

Do hereby issue this Law.

Title and Definitions
Article (1)

This Law will be cited as "**Law No. (35) of 2009 Concerning Management of the Public Funds of the Government of Dubai**".

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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.

Law No. (35) of 2009 Concerning Management of the Public Funds of the Government of Dubai

Article (2)

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

Emirate:	The Emirate of Dubai.
Government:	The Government of Dubai.
Executive Council:	The Executive Council of the Emirate.
Department:	The Department of Finance.
Supreme Committee:	The Supreme Fiscal Committee of the Emirate of Dubai.
Government Entity:	Government departments, public authorities, public corporations, Government authorities and councils, and any other entities affiliated to the Government, including free zone authorities.
Government Companies:	Corporations and companies wholly owned by the Government, or in which the Government or any Government Entity is a shareholder.
Public Treasury:	The general Revenues account of the Government.
Revenues:	Any financial returns resulting from the conduct of various activities by Government Entities. This includes prices, charges, profits, fees, taxes, and fines.
Financial Autonomy:	The legal status accorded to a Government Entity by virtue of a legislation which provides that the Government Entity has a budget that is independent of the general budget of the Government.
Temporary Advance:	An amount allocated to cover expenses in connection with an activity or event to which no allocations are made in the general budget.

Article (3)
Regulation of Annual Budgets

Annual budgets of all Government Entities will be included in the general budget of the Government. These entities must comply with the policies, procedures, and instructions issued by the Department in this respect. This does not apply to entities which have independent budgets in accordance with the provisions and conditions stipulated in Article (5) of this Law.

Article (4)

The Department will prepare a supplementary annual budget for the entities which receive annual support from the Government, such as associations, sports clubs, and the like. These entities must provide the Department with complete financial statements of their estimated budgets and final accounts at the beginning and at the end of each financial year, as well as any other statements required by the Department.

Article (5)
Financial Autonomy

- a. A Government Entity is considered as having Financial Autonomy and an independent budget if its establishing legislation and the nature of its business so require. Such an entity must:
 - 1. not obtain allocations or appropriations from the general budget except as loans;
 - 2. submit its annual budget to the Supreme Committee for discussion and approval, after the Supreme Committee presents it to the Department for opinion;
 - 3. prepare all statements relating to its approved budget and final accounts at the beginning and at the end of each financial year, and submit these statements to the Department;
 - 4. comply with the financial provisions of all local legislation in force, including those relating to public debt, loans, approval and collection of fees and taxes, financial audit, and submission of financial statements and reports to the concerned entities; and
 - 5. transfer the surplus of its annual Revenues to the Investment Corporation of Dubai.

Article (6)
Approval, Collection, and Deposit of Revenues

The Executive Council will approve Government fees, fines, and taxes pursuant to a resolution issued by it at the request of the relevant Government Entity and upon the recommendations of the Department.

Article (7)

All Revenues collected by the Government Entities whose budgets are included in the general budget of the Government will be paid to the account of the Government Public Treasury. These entities may not retain or use any portion of their Revenues, spend Revenues on their activities or investments, or set off their Revenues against expenditure.

Article (8)

- a. The profits of Government Companies and of Government investments, and the surplus of the Revenues of entities that have Financial Autonomy will be considered part of the public Revenues. The Investment Corporation of Dubai will manage these investments and surpluses, and will transfer distributed profits to the Public Treasury.
- b. Subject to the approval of the Supreme Committee and recommendations of the Department, and in coordination with the Investment Corporation of Dubai, the profits of Government Companies and of Government investments, and the surpluses of entities that have Financial Autonomy, may be re-invested before being transferred to the Public Treasury of the Government, provided that the Department is provided with the complete financial statements of distributed and non-distributed profits, and realised surpluses to be accounted for as general Revenues of the Government.

Article (9)
Refundable Security and Deposits

- a. Government Entities whose budgets are included in the general budget of the Government must transfer to the Department, in accordance with the instructions issued by the Department in this respect, all amounts deposited with them by clients as refundable security or other refundable deposits.

- b. A Government Entity will maintain the necessary detailed registers of the amounts received as security and transferred to the Department, including the amount, name of owner, reasons, date, and refund conditions of each deposit or security.
- c. On the due date for refund of the amount of deposit or security, the Government Entity will request the Department, through a letter, other than the letter stating the Government Entity's periodical needs from the budget, to refund this amount.
- d. The Department will issue the instructions and prescribe the forms that are required for the accounting and administrative procedures related to refundable security and deposits, and Government Entities must comply with these instructions and forms.

Article (10)

Rules of Government Expenditure

- a. The total estimated Revenues for a financial year will be allocated to cover all estimated public expenditure for the same year. Particular Revenues may not be allocated to cover particular expenditures, and collected Revenues may not be set off against expenditure.
- b. Government Entities must apply the policies, procedures, instructions, guides, and forms that are approved by the Department with respect to public expenditure.
- c. The Department will issue the instructions and prescribe the procedures to be followed to make payments for projects contracted by a Government Entity.

Article (11)

In case a Government Entity organises, or is instructed to organise, an activity or event that requires expenditures not included in the general budget, these expenditures will be covered by a Temporary Advance which will be provided, and whose amount will be determined, by the Department at the request of the Government Entity. This Temporary Advance will be settled pursuant to the documents evidencing the items of expenditure, in accordance with the financial procedures adopted in this respect.

Article (12)

- 1. Government Entities may not enter into any contracts or financial commitments with other entities to implement any projects that are not included in the general budget without first obtaining the relevant approval of the Department.

2. Government Entities must notify the Department of all medium or long-term financial commitments they incur.

Article (13)
Issuing the Resolutions Required for Implementation

The Chairman of the Executive Council will issue the resolutions required for the implementation of this Law.

Article (14)
Repeal

The above-mentioned Law No. (18) of 2006 is hereby repealed, and any other provision in any other legislation will also be repealed to the extent that it contradicts the provisions of this Law.

Article (15)
Publication and Commencement of the Law

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

Mohammed bin Rashid Al Maktoum
Ruler of Dubai

Issued in Dubai on 14 December 2009
Corresponding to 27 Thu al-Hijjah 1430 A.H.