

We

**Law No. (35) of 2009**  
**Concerning**

**The Management of the Public Funds of the Government of  
Dubai**

Mohammed bin Rashid Al Maktoum  
Ruler of Dubai

Having perused Law No. (3) of 2007 Establishing the Financial Audit Department, and its amendments,  
And Law No. (5) of 1995 Establishing the Department of Finance, and its amendments,  
And Law No. (7) of 1995 Concerning the Financial System of Government Departments in the Emirate of Dubai,  
And Law No. (3) of 2003 Establishing the Executive Council of the Emirate of Dubai,  
And Law No. (18) of 2006 Concerning the Management and Realisation of the Public Funds of the Government of Dubai,  
And Decree No. (24) of 2007 Forming the Supreme Fiscal Committee in the Emirate of Dubai,  
And Law No. (11) of 2006 Establishing the Investment Corporation of Dubai, and its amendments,  
And Law No. (7) of 2008 Concerning Public Debt Procedures,  
And Law No. (14) of 2009 Concerning the Pricing of Government Services in the Emirate of Dubai,

Do hereby issue the following Law:

**Article (1)**  
**Title and Definitions**

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

**Article (2)**

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

The Emirate:	The Emirate of Dubai.
The Government:	The Government of Dubai.
The Executive Council:	The Executive Council of the Emirate of Dubai.
The Department:	The Department of Finance.
The Supreme Committee:	The Supreme Fiscal Committee in the Emirate of Dubai.
The Government Entity:	Government departments, public corporations, public institutions, authorities, councils, and any other entity affiliated to the Government, including Free Zone authorities.
Government Companies:	Corporations and companies fully owned by or in which the Government or any of the Government Entities has a shareholding.
The Public Treasury:	The public revenue account of the Government.
Revenue:	Any financial returns resulting from the various activities of Government Entities, including prices, considerations, profits, fees, taxes, and fines.
Financial Independence:	The legal status granted to a Government Entity pursuant to a legislation that allows it to have a budget independent from the general budget of the Government.
Temporary Advance:	An amount of money allocated to cover the expenditure on an activity or event for which no appropriation is made in the general budget.

### **Article (3)**

#### **Regulation of Annual Budgets**

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

### **Article (4)**

The Department will prepare an annual supplementary budget for entities that receive annual support from the Government, such as associations, sports clubs, and others. These entities must provide the Department with complete financial statements of their estimated budget and final account at the beginning and end of the fiscal year, and any other data requested by the Department.

## **Article (5)**

### **Financial Independence**

A Government Entity will be considered to have financial independence and an independent budget if its enabling legislation and the nature of its work so require. Such an entity must comply with the following:

- 1- Not to obtain any appropriations or allocations from the general budget except in the form of loans.
- 2- To submit its annual budget to the Supreme Committee for discussion and approval, provided that it is presented by the Committee to the Department for its opinion.
- 3- To provide the Department with all data related to its approved budget and final account at the beginning and end of the fiscal year.
- 4- The financial provisions stipulated in any applicable local legislation, including provisions related to public debt, borrowing, approval and collection of fees and taxes, financial audit, and submission of financial data and reports to the concerned entities.
- 5- To transfer its annual surplus revenue to the Investment Corporation of Dubai.

## **Article (6)**

### **Approval, Collection, and Remittance of Revenue**

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

## **Article (7)**

- a- All revenue collected by Government Entities whose budgets are included in the general budget of the Government will be transferred to the Public Treasury account of the Government. These entities may not

retain any part of their revenue, spend it on their activities, invest or use it, or conduct any type of set-off between their revenue and expenditure.

### **Article (8)**

a- The profits generated by Government Companies and investments and the surplus revenue of entities that have financial independence will be considered part of the public revenue. The Investment Corporation of Dubai will manage these investments and surpluses and transfer the distributed profits to the Public Treasury.

b- With the approval of the Supreme Committee and upon the recommendation of the Department and in coordination with the Investment Corporation of Dubai, the profits of Government Companies and investments and the surplus revenue of financially independent entities may be reinvested before being transferred to the Public Treasury of the Government, provided that the Department is furnished with complete financial data on distributed and undistributed profits and realised surpluses to be accounted for as part of the public revenue of the Government.

### **Article (9)**

#### **Refundable Securities and Deposits**

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

b- The Government Entity will maintain the necessary detailed records of the amounts received as trusts and transferred to the Department, the amount of each deposit or security, the name of its owner, the reasons for it, and the date and conditions of its refund.

c- When a deposit or security becomes due for refund, the Government Entity will request the Department to refund these amounts by a letter separate from its periodic request for its budget needs.

d- The Department will issue the necessary instructions and forms for the accounting and administrative processing of refundable securities and deposits, and Government Entities must comply with them.

## **Article (10)**

### **Rules of Government Spending**

- a- The total estimated revenue for the fiscal year will be allocated to cover all estimated public expenditure for the same year. No specific revenue may be allocated to cover specific expenditure, nor may any set-off be made between collected revenue and expenditure.
- b- Government Entities must implement the policies, procedures, instructions, manuals, and forms approved by the Department in respect of public spending.
- c- The Department will establish the instructions and procedures to be followed for paying instalments for projects contracted by the Government Entity.

## **Article (11)**

In the event that any Government Entity is assigned to, or undertakes, the organisation of an activity or event that entails expenditure not included in the general budget, this expenditure will be covered by a temporary advance, which will be provided and its amount determined by the Department upon the request of the Government Entity. This advance will be settled based on documents supporting the actual expenditure and in accordance with the financial rules followed in this respect.

## **Article (12)**

- 1- Government Entities may not enter into any contracts or financial commitments with other parties to execute any projects not included in the general budget without first obtaining the approval of the Department.
- 2- Government Entities must notify the Department of all their medium- or long-term financial commitments.

## **Article (13)**

### **Issuing Implementing Resolutions**

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

## **Article (14)**

### **Repeals**

The aforementioned Law No. (18) of 2006 is hereby repealed. Any provision in any other legislation is also repealed to the extent that it contradicts the provisions of this Law.

### **Article (15)**

#### **Publication and Commencement**

This Law comes into force on the date of its issuance 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 Dhu al-Hijjah 1430 A.H.