

Document 2: Criminal Case Judgment

DUBAI CRIMINAL COURT MISDEMEANOR DIVISION

Criminal Case No: 2024/Criminal/0856 **Judgment Date:** February 28, 2024

PUBLIC PROSECUTION vs. **AHMED SALIM AL-RASHID** (Emirati National, ID: 784-1985-1234567-8)

PRESIDING JUDGE: Hon. Judge Mohammed Al-Shamsi **PROSECUTOR:** Adv. Noura Al-Kaabi - Dubai Public Prosecution **DEFENSE COUNSEL:** Adv. Khalid Al-Mansouri (License No. 1456)

CHARGES:

- Primary Charge:** Embezzlement of public funds (Article 251 of UAE Penal Code)
- Secondary Charge:** Abuse of public office (Article 257 of UAE Penal Code)
- Tertiary Charge:** Falsification of official documents (Article 216 of UAE Penal Code)

FACTS OF THE CASE: Between January 2022 and October 2023, the accused, while serving as Senior Procurement Officer at Dubai Municipality, allegedly embezzled AED 485,000 from municipal infrastructure projects through falsified purchase orders and fictitious supplier invoices.

EVIDENCE PRESENTED:

- Documentary Evidence:**
 - Falsified purchase orders (Prosecution Exhibit P-1)
 - Bank account statements showing irregular deposits (Prosecution Exhibit P-2)
 - Forensic accounting report (Prosecution Exhibit P-3)
- Witness Testimony:**
 - Mr. Saeed Al-Qasimi (Municipality Finance Director)
 - Ms. Aisha Al-Mahmoud (Senior Auditor)
 - Inspector Rashid Al-Nuaimi (Dubai Police Financial Crimes Unit)
- Expert Evidence:**
 - Handwriting analysis report confirming document falsification
 - Digital forensics report on computer system access

DEFENSE ARGUMENTS:

Defense counsel argued:

- Lack of criminal intent (mens rea)
- Procedural irregularities in evidence collection
- Mitigating circumstances including financial hardship and family medical expenses

COURT'S FINDINGS: The Court finds that the prosecution has proven beyond reasonable doubt that:

- The accused intentionally embezzled public funds entrusted to his care

2. The accused abused his official position for personal gain
3. The accused deliberately falsified official documents to conceal his actions

JUDGMENT: GUILTY on all charges

SENTENCE:

1. **Imprisonment:** 2 years (suspended for 3 years)
2. **Fine:** AED 100,000 (to be paid within 30 days)
3. **Restitution:** AED 485,000 (full amount embezzled)
4. **Civil Rights:** Disqualification from public office for 5 years
5. **Court Costs:** AED 5,000

APPEAL RIGHTS: The convicted party has the right to appeal this judgment within 30 days of notification pursuant to Article 238 of Criminal Procedures Law.

EXECUTION: This judgment is immediately executable regarding the fine and restitution. Imprisonment is suspended pending good behavior for 3 years.

ISSUED BY: Hon. Judge Mohammed Al-Shamsi Dubai Criminal Court - Misdemeanor Division February 28, 2024