



2022
BUDGET

Schedules of the State's General Budget for Fiscal Year 2022



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وزارة المالية
Ministry of Finance



ROYAL DECREE
2022/1
Ratifying the State's General Budget For Fiscal Year 2022

We, Haitham bin Tarik, the Sultan of Oman

after perusal of the Basic Statute of the State,
and the Financial Law promulgated by Royal Decree 98/47,
and after presentation to Majlis Oman,
and in pursuance of public interest,

Have decreed as follows

Article I

The State's General Budget for Fiscal Year 2022 is hereby ratified in accordance with the attached schedules.

Article II

All units of the State administrative apparatus and other public legal persons shall implement the provisions of this decree each within its competence.

Article III

This decree shall be published in the Official Gazette, and comes into force on 1 January 2022.

Issued on: 27 Jumada Al-Awwal 1443

Date: 1 January 2022

Haitham bin Tarik
Sultan of Oman

Schedule No. (1)

The State's General Budget for the Fiscal Year 2022

(RO Million)

Particulars		Budget Estimates	
First:	Public Revenue:		
	1) Oil Revenue	4 490	
	2) Gas Revenue	2 750	
	3) Current Revenue Schedule no. (2)	3 160	
	4) Capital Revenue Schedule no. (3)	170	
	5) Capital Repayments Schedule no. (3)	10	
Total Public Revenue			10 580
Second:	Public Expenditure:		
	Current Expenditure:		
	6) Defense & Security Expenditure	2 965	
	7) Civil Ministries Expenditure Schedule no. (4)	4 300	
	8) Gas Production, Transport & Purchase	1 600	
	9) Public Debt Service	1 294	
Total Current Expenditure			10 159
	Investment Expenditure:		
	10) Development Expenditure of Civil Ministries	900	
Total Investment Expenditure			900
	Participation & Other Expenses:		
	11) Development & Housing Loan Interests Subsidy	30	
	12) Participation in Domestic, Regional & International Institutions	10	
	13) Electricity Sector Subsidy	500	



Schedule No. (1)

The State's General Budget for the Fiscal Year 2022

14) Water Sector Subsidy	75	
15) Transport Subsidy	80	
16) Sewage Sector Subsidy	86	
17) Wastage Sector Subsidy	55	
18) Oil Products Subsidy	35	
19) Allocation for Loans Repayment	200	
Total Participation & Other Expenses		1 071
Total Public Expenditure		12 130
Third: Deficit (First - Second)		(1 550)
Fourth: Financing Means:		
20) Net Foreign Borrowing:		305
Loans Receivable	2 783	
Loans Payable	(2 478)	
21) Net Domestic Borrowing:		845
Loans Receivable	1 079	
Loans Payable	(234)	
21) Financing From Reserves		400
Total Financing Means		1 550

Schedule No. (2)

Current Revenue Estimates of all Government Units & Public Legal Personalities for the Fiscal Year 2022

(RO Thousand)

Budget Number	Particulars	Budget Estimates
102	Secretariat General of the Council of Ministers	7
153	Office of the Deputy Prime Minister for the Council of Ministers	5
105	Ministry of Finance	15 858
106	Foreign Ministry	8 534
107	Ministry of Interior	20 600
109	Ministry of Commerce, Industry & Investment Promotion	23 433
110	Ministry of Energy & Minerals	36 945
111	Ministry of Agriculture, Fisheries & Water Resources	11 665
112	Ministry of Justice & Legal Affairs	591
113	Ministry of Health	50 615
114	Ministry of Education	7 560
115	Ministry of Social Development	2 055
117	Ministry of Transport, Communications & Information Technology	17 410
119	Ministry of Housing & Urban Planning	56 255
122	Secretariat General of National Celebrations	1
123	Office of the Minister of State & Governor of Dhofar	6 220
124	Muscat Governorate	57 650
127	Secretariat General of the Tender Board	1 051
130	Majlis A'shura	2
137	Sultan Qaboos University & Sultan Qaboos University Hospital	5 605
140	Ministry of Finance (Other Allocations)	55

Schedule No. (2)

Current Revenue Estimates of all Government Units & Public Legal Personalities for the Fiscal Year 2022

14222	Telecommunications Regulatory Authority	155 000
150	Ministry of Culture, Sports & Youth	1 221
152	Institute of Public Administration	59
155	Ministry of Higher Education, Research & Innovation	1 115
157	Ministry of Economy	20
159	Ministry of Endowments & Religious Affairs	377
160	State Council	2
161	State Audit Institution	15
162	Public Prosecution	12 261
167	Ministry of Heritage & Tourism	6 965
169	Oman Medical Specialty Board	645
177	National Records & Archives Authority	10
178	Environment Authority	2 866
183	Consumer Protection Authority	202
184	Ministry of Information	5 755
185	Oman Authority for Academic Accreditation and Quality Assurance of Education	504
186	Public Authority for Special Economic Zones and Free Zones	5 395
192	Council of Administrative Affairs for the Judiciary (Courts & Secretariat General of the Council)	14 740
194	Civil Aviation Authority	77 268
195	Administrative Judicature Court	216
196	Authority for Small and Medium Enterprises Development	450
199	National Museum	130



Schedule No. (2)

Current Revenue Estimates of all Government Units & Public Legal Personalities for the Fiscal Year 2022

204	Ministry of Defence	200
206	Royal Oman Police	523 450
809	Tax Authority	1 000 290
810	Office of the Minister of State & Governor of Musandam	1 900
812	Sultan Qaboos Comprehensive for Cancer Care and Research Centre	68
814	National Center for Statistical Information	27
815	University of Technology & Applied Sciences	882
816	Ministry of Labour	200 475
817	Oman Investment Authority	800 000
190	Reserves	25 375
Total		3 160 000

Schedule No. (1/2)

Current Revenue Estimates According to the Functional Specialization of all Government Units & Public Legal Personalities for the Fiscal Year 2022

(RO Thousand)

Budget Number	Particulars	Budget Estimates
1) Public Services Sector:		
10200	Secretariat General of the Council of Ministers	7
15300	Office of the Deputy Prime Minister for the Council of Ministers	5
10500	Ministry of Finance	15 858
10600	Foreign Ministry	8 534
12200	Secretariat General of National Celebrations	1
12700	Secretariat General of the Tender Board	1 051
13000	Majlis A'shura	2
14400	Ministry of Finance (Other Allocations)	55
16000	State Council	2
16100	State Audit Institution	15
17700	National Records & Archives Authority	10
18300	Consumer Protection Authority	202
80900	Tax Authority	1 000 290
Total of Public Services Sector		1 026 032
2) Defense Sector:		
20400	Ministry of Defense	200
Total of Defense Sector		200

Schedule No. (1/2)

Current Revenue Estimates According to the Functional Specialization of all Government Units & Public Legal Personalities for the Fiscal Year 2022

3) Public Order & Security Sector:		
10700	Ministry of Interior	1 000
11200	Ministry of Justice and Legal Affairs	591
12401	Muscat Governorate	6
16200	Public Prosecution	12 261
19200	Council of Administrative Affairs for the Judiciary (Courts & Secretariat General of the Council)	14 740
19500	Administrative Judicature Court	216
20600	Royal Oman Police	523 450
Total of Public Order & Security Sector		552 264
4) Education Sector:		
11300	Ministry of Health (Health Institutes & the Directorate for Education & Training)	2 000
11400	Ministry of Education	7 560
13700	Sultan Qaboos University & Sultan Qaboos University Hospital	5 605
15200	Institute of Public Administration	59
15500	Ministry of Higher Education, Research & Innovation	1 115
16900	Oman Medical Specialty Board	645
18500	Oman Authority for Academic Accreditation and Quality Assurance of Education	504
81500	University of Technology & Applied Sciences	882
Total of Education Sector		18 370

Schedule No. (1/2)

Current Revenue Estimates According to the Functional Specialization of all Government Units & Public Legal Personalities for the Fiscal Year 2022

5) Health Sector:		
11300	Ministry of Health	48 615
81200	Sultan Qaboos Comprehensive Cancer Center	68
Total of Health Sector		48 683
6) Social Security & Welfare Sector:		
11500	Ministry of Social Development	2 055
81600	Ministry of Labour	200 475
Total of Social Security & Welfare Sector		202 530
7) Housing Sector:		
12402	Muscat Governorate (Muscat Municipality)	57 644
from 10705 to 10712	Ministry of Interior (Municipal Sector)	19 600
119	Ministry of Housing & Urban Planning	56 255
from 12301 to 12306	Office of the Minister of State & Governor of Dhofar	220
12307	Office of the Minister of State & Governor of Dhofar (Dhofar Municipality)	6 000
17800	Environment Authority	2 866
81000	Office of the Minister of State & Governor of Musandam	1 900
Total of Housing Sector		144 485

Schedule No. (1/2)

Current Revenue Estimates According to the Functional Specialization of all Government Units & Public Legal Personalities for the Fiscal Year 2022

8) Culture & Religious Affairs Sector:		
18400	Ministry of Information	5 755
15000	Ministry of Culture, Sports & Youth	1 221
15900	Ministry of Endowments & Religious Affairs	377
19900	National Museum	130
Total of Culture & Religious Affairs Sector		7 483
9) Energy & Minerals Sector:		
11000	Ministry of Energy & Minerals	36 945
Total of Energy & Minerals Sectors		36 945
10) Agriculture & Fisheries Wealth Sector:		
11100	Ministry of Agriculture, Fisheries & Water Resources	11 665
Total of Agriculture & Fisheries Wealth Sector		11 665
11) Transport & Communications Sector:		
11700	Ministry of Transport, Communications & Information Technology	17 410
14222	Telecommunications Regulatory Authority	155 000
19400	Civil Aviation Authority	77 268
Total of Transport & Communications Sector		249 678

Schedule No. (1/2)

Current Revenue Estimates According to the Functional Specialization of all Government Units & Public Legal Personalities for the Fiscal Year 2022

(12 Other Economic Affairs:		
10900	Ministry of Commerce, Industry & Investment Promotion	23 433
15700	Ministry of Economy	20
16700	Ministry of Heritage & Tourism	6 965
18600	Public Authority for Special Economic Zones and Free Zones	5 395
19600	Authority of Small and Medium Enterprises Development	450
81400	National Centre for Statistics & Information	27
81700	Oman Investment Authority	800 000
Total of Other Economic Affairs		836 290
19000	Reserves	25 375
Total		3 160 000

Schedule No. (2/2)

Current Revenue Estimates by Budget Line Item for the Fiscal Year 2022

(RO Thousand)

Account Number			Particulars	Estimated Revenue
Item	Section	Chapter		
A- Taxes & Fees Revenue				
21	101	1	Income Tax on Companies & Enterprises	465 000
11	105	1	Value-added Tax	450 000
11	105	1	Excise Tax	85 000
11	103	1	License Fees for Non Omani Labour Recruitment	200 000
11	104	1	Municipality Fees on Property Renting Contracts	40 000
41	104	1	Fees on Real Estate Transactions	50 000
51	105	1	Business Activities Licenses	20 000
52	105	1	Transportation Licenses	65 000
53	105	1	Fees on Hotels & Other Facilities	15 000
54	105	1	Fees on Concessionary Facilities	32 000
55	105	1	Other Domestic Fees	26 500
56	105	1	Licence Fees on Telecommunications Services	50 000
62	105	1	Foreign Vehicles Empty Fees	200
11	106	1	Customs Duties	260 000
Total of Taxes & Fees Revenue				1 758 700
B- Non-tax Revenue				
16	108	1	Airports Revenue	60 000
17	108	1	Ports Revenue	900
18	108	1	Telecommunications Facility Revenue	80 000
21	108	1	Surplus from Public Authorities	25 000
31	108	1	Government Real Estate Rental Revenue	15 000

Schedule No. (2/2)

Current Revenue Estimates by Budget Line Item for the Fiscal Year 2022

41	108	1	Income from Government Investments	800 000
42	108	1	Interest on Bank Deposit & Lending	10 000
11	109	1	Passport & Immigration Fees	65 000
12	109	1	Other Administrative Fees & Charges	70 000
11	110	1	Compensations, Fines & Forfeitures	100 000
11	112	1	Mining Revenue	15 000
21	112	1	Sales of Foodstuffs	100
22	112	1	Other Agricultural Revenue	500
23	112	1	Fishing Royalties	800
24	112	1	Medical Revenue	45 000
26	112	1	Miscellaneous Revenue	77 625
12	100	1	Other oil revenue	11 000
Total of Non-tax Revenue				1 375 925
C- Reserves (Non-distributed revenue)				25 375
Total (A + B + C)				3 160 000

Schedule No. (3)

Estimates of Capital Revenue & Capital Repayments According to the Functional Specialization of all Government Units & Public Legal Persons for the Fiscal Year 2022

(RO Thousand)

Budget Number	Particulars	Budget Estimates
Capital Revenue:		
Public Service Sector:		
105	Ministry of Finance	147 000
Total of Public Service Sector		147 000
Housing Sector:		
10707	Ministry of Interior (Al-Batinah North Governorate)	500
119	Ministry of Housing & Urban Planning	22 500
Total of Housing Sector		23 000
Total of Capital Revenue		170 000
Capital Repayments:		
Others:		
105	Ministry of Finance (Financing Institutions)	10 000
Total of Other Sector		10 000
Total of Capital Repayments		10 000

Schedule No.(1/3)

Estimates of Capital Revenue & Capital Repayments by Budget Line Item for the Fiscal Year 2022

(RO Thousand)

Account Number			Particulars	Estimated Revenue
Item	Section	Chapter		
Capital Revenue:				
11	213	1	Revenue from Sale of Social Houses & Government Building	2 000
11	215	1	Revenue from Sale of Government Lands	15 000
11	217	1	Other Revenue	153 000
Total of Capital Revenue				170 000
Capital Repayments:				
11	430	1	Repayments of Loans by Public Authorities, Institutions & Others	10 000
Total of Capital Repayments				10 000

Schedule No. (4)

Estimate of Current & Capital Expenditure of All Government Units & Public Legal Persons for the Fiscal Year 2022

(RO Thousand)

Budget Number	Particulars	Expenditure		Total Expenditure
		Current	Capital	
101	Diwan of Royal Court	86871	243	87 114
166	Royal Court Affairs	250 306	858	251 164
102	Secretariat General of the Council of Ministers	3 165	6	3 171
153	Office of the Deputy Prime Minister for the Council of Ministers	1 426	-	1 426
105	Ministry of Finance	17 013	271	17 284
106	Foreign Ministry	58 114	328	58 442
107	Ministry of Interior	114 033	528	114 561
109	Ministry of Commerce, Industry & Investment Promotion	16 172	68	16 240
110	Ministry of Energy & Minerals	6 749	1	6 750
111	Ministry of Agriculture, Fisheries & Water Resources	53 566	244	53 810
112	Ministry of Justice & Legal Affairs	6 567	253	6 820
113	Ministry of Health	699 937	1 361	701 298
114	Ministry of Education	1 235 772	1 917	1 237 689
115	Ministry of Social Development	145 524	143	145 667
117	Ministry of Transport, Communications & Information Technology	24 941	79	25 020
119	Ministry of Housing & Urban Planning	33 476	-	33 476
122	Secretariat General of National Celebrations	405	-	405
123	Office of the Minister of State & Governor of Dhofar	65 983	226	66 209
124	Muscat Governorate	68 728	570	69 298
127	Secretariat General of the Tender Board	2 213	10	2 223
130	Majlis A'shura	6 319	4	6 323



Schedule No. (4)

Estimate of Current & Capital Expenditure of All Government Units & Public Legal Persons for the Fiscal Year 2022

137	Sultan Qaboos University & Sultan Qaboos University Hospital	191 596	1 124	192 720
140	Ministry of Finance (Other Allocations)	16 055	189	16 244
142	Surplus & Subsidies Budgets	13 828	-	13 828
150	Ministry of Culture, Sports & Youth	29 771	12	29 783
152	Institute of Public Administration	938	-	938
155	Ministry of Higher Education, Research & Innovation	47 115	118	47 233
156	Contribution towards Pensions of the Omani Government Employees	338 159	-	338 159
157	Ministry of Economy	4 055	-	4 055
159	Ministry of Endowments & Religious Affairs	82 095	248	82 343
160	State Council	6 709	18	6 727
161	State Audit Institution	16 807	-	16 807
162	Public Prosecution	18 413	10	18 423
167	Ministry of Heritage & Tourism	18 174	19	18 193
169	Oman Medical Specialty Board	6 580	152	6 732
177	National Records & Archives Authority	4 381	47	4 428
178	Environment Authority	13 066	9	13 075
183	Consumer Protection Authority	12 692	14	12 706
184	Ministry of Information	54 146	75	54 221
185	Oman Authority for Academic Accreditation and Quality Assurance of Education	976	5	981
186	Public Authority for Special Economic Zones and Free Zones	9 004	110	9 114
192	Council of Administrative Affairs for the Judiciary (Courts & Secretariat General of the Council)	46 334	65	46 399
194	Civil Aviation Authority	19 618	10	19 628

Schedule No. (4)

Estimate of Current & Capital Expenditure of All Government Units & Public Legal Persons for the Fiscal Year 2022

195	Administrative Judicature Court	3 549	11	3 560
196	Authority of Small and Medium Enterprises Development	14 901	155	15 056
199	National Museum	1 570	-	1 570
809	Tax Authority	6 420	912	7 332
810	Office of the Minister of State & Governor of Musandam	6 546	-	6 546
812	Comprehensive Cancer Care & Research Centre	40 900	1 358	42 258
813	Oman Vision 2040 Implementation Follow-Up Unit	2 964	48	3 012
814	National Centre for Statistics & Information	3 759	-	3 759
815	University of Technology & Applied Sciences	130 957	297	131 254
816	Ministry of Labour	40 820	80	40 900
190	Reserves	187 626	-	187 626
Total		4 287 804	12 196	4 300 000

Schedule No. (1/4)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2022

(RO Thousand)

Budget Number	Particulars	Expenditure		Total Expenditure
		Current	Capital	
1) Public Services Sector:				
10100	Diwan of Royal Court	86 622	242	86 864
16600	Royal Court Affairs	234 422	806	235 228
10200	Secretariat General of the Council of Ministers	3 165	6	3 171
15300	Office of the Deputy Prime Minister for the Council of Ministers	1 426	-	1 426
10500	Ministry of Finance	17 013	271	17 284
10600	Foreign Ministry	57 997	326	58 323
12200	Secretariat General of National Celebrations	405	-	405
12700	Secretariat General of the Tender Board	2 213	10	2 223
13000	Majlis A'shura	6 319	4	6 323
14000	Ministry of Finance (Other Allocations)	16 055	189	16 244
16000	State Council	6 709	18	6 727
16100	State Audit Institution	16 807	-	16 807
17700	National Records & Archives Authority	4 381	47	4 428
18300	Consumer Protection Authority	12 692	14	12 706
80900	Tax Authority	6 420	912	7 332
Total of Public Services Sector		472 646	2 845	475 491
2) Public Order & Security Sector:				
10700	Ministry of Interior	42 468	461	42 929
11200	Ministry of Justice and Legal Affairs	6 567	253	6 820

Schedule No. (1/4)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2022

12400	Muscat Governorate	3 942	27	3 969
16200	Public Prosecution	18 413	10	18 423
19200	Council of Administrative Affairs for the Judiciary (Courts & Secretariat General of the Council)	46 334	65	46 399
19500	Administrative Judicature Court	3 549	11	3 560
Total of Public Order & Security Sector		121 273	827	122 100
3) Education Sector:				
10600	Foreign Ministry (Diplomatic Institute)	117	2	119
11300	Ministry of Health (Oman College of Health Sciences)	17 826	35	17 861
11400	Ministry of Education	1 233 634	1 917	1 235 551
13700	Sultan Qaboos University & Sultan Qaboos University Hospital	191 596	1 124	192 720
15200	Institute of Public Administration	938	-	938
15500	Ministry of Higher Education, Research & Innovation	47 115	118	47 233
16900	Oman Medical Specialty Board	6 580	152	6 732
18500	Oman Authority for Academic Accreditation and Quality Assurance of Education	976	5	981
81500	University of Technology & Applied Sciences	130 957	297	131 254
Total of Education Sector		1 629 739	3 650	1 633 389
4) Health Sector:				
11300	Ministry of Health	682 111	1 326	683 437
81200	Sultan Qaboos Comprehensive Cancer Center	40 900	1 358	42 258

Schedule No. (1/4)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2022

Total of Health Sector		723 011	2 684	725 695
5) Social Security & Welfare Sector:				
11500	Ministry of Social Development	145 524	143	145 667
14214	Other Institutions	13 545	-	13 545
15600	Contribution towards Pensions of the Omani Government Employees	338 159	-	338 159
81600	Ministry of Labour	40 820	80	40 900
Total of Social Security & Welfare Sector		538 048	223	538 271
6) Housing Sector:				
10100	Diwan of Royal Court:			
10111	His Majesty The Sultan Office for Environment Affairs	249	1	250
12402	Muscat Governorate (Muscat Municipality)	64 786	543	65 329
from 10705 to 10712	Ministry of Interior (Municipal Sector)	71 565	67	71 632
119	Ministry of Housing & Urban Planning	33 476	-	33 476
from 12301 to 12306 and 12308	Office of the Minister of State & Governor of Dhofar	37 675	193	37 868
12307	Office of the Minister of State & Governor of Dhofar (Dhofar Municipality)	28 308	33	28 341
17800	Environment Authority	13 066	9	13 075
81000	Office of the Minister of State & Governor of Musandam	6 546	-	6 546
Total of Housing Sector		255 671	846	256 517
7) Culture & Religious Affairs Sector:				

Schedule No. (1/4)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2022

16604	Royal Court Affairs	15 884	52	15 936
18400	Ministry of Information	54 146	75	54 221
11403	Ministry of Education (Directorate General of Scouts & Guide)	2 138	-	2 138
15000	Ministry of Culture, Sports & Youth	29 771	12	29 783
15901	Ministry of Endowments & Religious Affairs	82 095	248	82 343
19900	National Museum	1 570	-	1 570
Total of Culture & Religious Affairs Sector:		185 604	387	185 991
8) Energy & Minerals Sector:				
11000	Ministry of Energy & Minerals	6 749	1	6 750
Total of Energy & Minerals Sector		6 749	1	6 750
9) Agriculture & Fisheries Wealth Sector:				
11100	Ministry of Agriculture, Fisheries & Water Resources	53 566	244	53 810
14227	Agricultural and Fisheries Development Fund	283	-	283
Total of Agriculture & Fisheries Wealth Sector		53 849	244	54 093
10) Transport & Communications Sector:				
11700	Ministry of Transport, Communications & Information Technology	24 941	79	25 020
19400	Civil Aviation Authority	19 618	10	19 628
Total of Transport & Communications Sector		44 559	89	44 648
11) Other Economic Affairs:				

Schedule No. (1/4)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2022

10900	Ministry of Commerce, Industry & Investment Promotion	16 172	68	16 240
15700	Ministry of Economy	4 055	-	4 055
16700	Ministry of Heritage & Tourism	18 174	19	18 193
18600	Public Authority for Special Economic Zones and Free Zones	9 004	110	9 114
19600	Authority of Small and Medium Enterprises Development	14 901	155	15 056
81300	Oman Vision 2040 Implementation Follow-Up Unit	2 964	48	3 012
81400	National Centre for Statistics & Information	3 759	-	3 759
Total of Other Economic Affairs		69 029	400	69 429
19000	Reserves	187 626	-	187 626
Total		4 287 804	12 196	4 300 000