

2026

STATE'S GENERAL
BUDGET

Schedules of the State's General Budget for the Fiscal Year 2026



Royal Decree
No. (2/2026)
Ratifying the State's General Budget for the Fiscal Year 2025

We, Haitham bin Tarik, the Sultan of Oman

Having reviewed the Basic Law of the State;
the Financial Law promulgated by Royal Decree No. 2025/37;
and upon submission to the Council of Oman;
and in pursuance of the public interest;
have decreed as follows

Have decreed as follows

Article I

The State's General Budget for the Fiscal Year 2025 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 2025.

Issued on: 1 Rajab 1446

Date: 1 January 2025

Haitham bin Tarik
Sultan of Oman



Schedule No.(1)

State's General Budget for the Fiscal Year 2026

(RO Million)

| Particulars | | Budget Estimates |
|--|------------------|------------------|
| First: Public Revenue: | | |
| 1) Oil Revenue | | 5 752 |
| 2) Gas Revenue | | 1 961 |
| 3) Current Revenue | Schedule no. (2) | 3 607 |
| 4) Capital Revenue | Schedule no. (3) | 117 |
| 5) Capital Repayments | Schedule no. (3) | 10 |
| Total Public Revenue | | 11 447 |
| Second: Public Expenditure: | | |
| Current Expenditure: | | |
| 6) Defense & Security Expenditure | | 3 160 |
| 7) Civil Ministries Expenditure | Schedule no. (4) | 4 700 |
| 8) Public Debt Service | | 911 |
| Total Current Expenditure | | 8 771 |
| Investment Expenditure: | | |
| 9) Development Expenditure of Civil Ministries | | 900 |
| 10) Economic Transformation Projects Expenditure | | 400 |
| Total Investment Expenditure | | 1 300 |
| Contributions & Other Expenses: | | |
| 11) Allocations for the Social Protection System | | 614 |
| 12) Housing Loan Interests Subsidy | | 75 |
| 13) Contributions in Domestic, Regional & International Institutions | | 35 |
| 14) Electricity Sector Subsidy | | 509 |
| 15) Water and Sewage Sector Subsidy | | 170 |



Schedule No.(1)**State's General Budget for the Fiscal Year 2026****(RO Million)**

| | | | | |
|---|-------------------------------------|--|---------------|------------|
| | 16) Transport Sector Subsidy | | 82 | |
| | 17) Waste Sector Subsidy | | 71 | |
| | 18) Food Items Subsidy | | 15 | |
| | 19) Oil Products Subsidy | | 35 | |
| | 20) Future Debt Obligations | | 300 | |
| Total Contributions & Other Expenses | | | 1 906 | |
| Total Public Expenditure | | | 11 977 | |
| Third: Deficit (First - Second) | | | (530) | |
| Fourth: | Financing Means: | | | |
| | 21) Net External Borrowing: | | | 18 |
| | Disbursements | | 990 | |
| | Repayments | | (972) | |
| | 22) Net local Borrowing: | | | 112 |
| | Disbursements | | 902 | |
| | Repayments | | (790) | |
| | 23) Withdrawal from Reserves | | | 400 |
| Total Financing Means | | | | 530 |

Schedule No. (2)

Current Revenue Estimates of all Government Units & Public Legal Personalities for the Fiscal Year 2026

(RO Thousand)

| Budget Number | Particulars | Estimated Revenue |
|---------------|--|-------------------|
| 101 | Diwan of Royal Court | 50 |
| 102 | Secretariat General of the Council of Ministers | 12 |
| 153 | Office of the Deputy Prime Minister for the Council of Ministers | 3 |
| 105 | Ministry of Finance | 13 842 |
| 106 | Foreign Ministry | 7 088 |
| 107 | Ministry of Interior | 1 143 |
| 109 | Ministry of Commerce, Industry & Investment Promotion | 23 670 |
| 110 | Ministry of Energy & Minerals | 49 400 |
| 111 | Ministry of Agriculture, Fisheries & Water Resources | 15 378 |
| 112 | Ministry of Justice & Legal Affairs | 1 137 |
| 113 | Ministry of Health | 32 092 |
| 114 | Ministry of Education | 5 183 |
| 115 | Ministry of Social Development | 1 188 |
| 117 | Ministry of Transport, Communications & Information Technology | 27 669 |
| 119 | Ministry of Housing & Urban Planning | 68 555 |
| 122 | Secretariat General of National Celebrations | 9 |
| 123 | Dhofar Governorate | 37 |
| 12307 | Dhofar Municipality | 7 259 |
| 124 | Muscat Governorate | 131 |
| 12402 | Muscat Municipality | 59 529 |
| 127 | Authority for Public Projects, Tenders and Local Content | 1 003 |
| 130 | Majlis A'shura | 2 |



Schedule No. (2)

Current Revenue Estimates of all Government Units & Public Legal Personalities for the Fiscal Year 2026

| | | (RO Thousand) |
|-------|--|---------------|
| 137 | Sultan Qaboos University | 4 269 |
| 140 | Ministry of Finance (Other Allocations) | 4 |
| 14214 | Ministry of Finance (Other Institutions) | 6 740 |
| 14222 | Telecommunications Regulatory Authority | 86 433 |
| 150 | Ministry of Culture, Sports & Youth | 3 122 |
| 155 | Ministry of Higher Education, Research & Innovation | 8 592 |
| 157 | Ministry of Economy | 10 |
| 159 | Ministry of Endowments & Religious Affairs | 455 |
| 160 | State Council | 1 |
| 161 | State Audit Institution | 9 |
| 167 | Ministry of Heritage & Tourism | 15 500 |
| 169 | Oman Medical Specialty Board | 1 246 |
| 177 | National Records & Archives Authority | 101 |
| 178 | Environment Authority | 4 471 |
| 183 | Consumer Protection Authority | 326 |
| 184 | Ministry of Information | 4 181 |
| 185 | Oman Authority for Academic Accreditation and Quality Assurance of Education | 224 |
| 186 | Public Authority for Special Economic Zones and Free Zones | 9 039 |
| 192 | Supreme Judicial Council | 11 954 |
| 194 | Civil Aviation Authority | 110 343 |
| 196 | Small and Medium Enterprises Development Authority | 218 |
| 199 | National Museum | 246 |
| 204 | Ministry of Defence | 778 |
| 206 | Royal Oman Police | 513 596 |



Schedule No. (2)

Current Revenue Estimates of all Government Units & Public Legal Personalities for the Fiscal Year 2026

| | | (RO Thousand) |
|--------------|--|------------------|
| 211 | Civil Defence and Ambulance Authority | 3 800 |
| 809 | Tax Authority | 1 420 224 |
| 810 | Musandam Governorate | 1 193 |
| 812 | University Medical City | 4 022 |
| 813 | Oman Vision 2040 Implementation Follow-up Unit | 3 |
| 814 | National Center for Statistical Information | 8 |
| 815 | University of Technology & Applied Sciences | 956 |
| 816 | Ministry of Labour | 201 853 |
| 817 | Oman Investment Authority | 800 000 |
| 821 | Royal Academy of Management | 10 |
| 822 | Al Dakhiliyah Governorate | 2 692 |
| 823 | Al Sharqiyah North Governorate | 1 697 |
| 824 | Al Batinah North Governorate | 7 106 |
| 825 | Al Buraimi Governorate | 913 |
| 826 | AL Dhahirah Governorate | 794 |
| 827 | Al Sharqiyah South Governorate | 1 292 |
| 828 | Al Batinah South Governorate | 4 303 |
| 829 | Al Wusta Governorate | 773 |
| 831 | Oman Across Ages Museum | 200 |
| 832 | Oman Human Rights Commission | 2 |
| 405 | Ministry of Finance (Financing Other Institutions) | 8 921 |
| 190 | Reserves | 50 000 |
| Total | | 3 607 000 |



Schedule No. (2/1)

Current Revenue Estimates According to the Functions of all Government Units & Public Legal Personalities for the Fiscal Year 2026

(RO Thousand)

| Budget Number | Particulars | Estimated Revenue |
|--|--|-------------------|
| 1) Public Services Sector: | | |
| 10100 | Diwan of Royal Court | 50 |
| 10200 | Secretariat General of the Council of Ministers | 12 |
| 15300 | Office of the Deputy Prime Minister for the Council of Ministers | 3 |
| 10500 | Ministry of Finance | 13 842 |
| 10600 | Foreign Ministry | 7 088 |
| 12200 | Secretariat General of National Celebrations | 9 |
| 12700 | Authority for Public Projects, Tenders and Local Content | 1 003 |
| 13000 | Majlis A'shura | 2 |
| 14000 | Ministry of Finance (Other Allocations) | 4 |
| 16000 | State Council | 1 |
| 16100 | State Audit Institution | 9 |
| 17700 | National Records & Archives Authority | 101 |
| 18300 | Consumer Protection Authority | 326 |
| 80900 | Tax Authority | 1 420 224 |
| 83200 | Oman Human Rights Commission | 2 |
| Total of Public Services Sector | | 1 442 676 |
| 2) Defence Sector: | | |
| 20400 | Ministry of Defence | 778 |
| Total of Defence Sector | | 778 |



Schedule No. (2/1)

Current Revenue Estimates According to the Functions of all Government Units & Public Legal Personalities for the Fiscal Year 2026

(RO Thousand)

| 3) Public Order & Security Sector: | | |
|---|--|---------|
| 10700 | Ministry of Interior | 1 143 |
| 11200 | Ministry of Justice and Legal Affairs | 1 137 |
| 12300 | Dhofar Governorate | 37 |
| 12401 | Muscat Governorate | 131 |
| 19200 | Supreme Judicial Council | 11 951 |
| 20600 | Royal Oman Police | 513 596 |
| 21100 | Civil Defence and Ambulance Authority | 3 800 |
| 81000 | Musandam Governorate | 1 193 |
| 82200 | Al Dakhiliyah Governorate | 2 692 |
| 82300 | Al Sharqiyah North Governorate | 1 697 |
| 82400 | Al Batinah North Governorate | 7 106 |
| 82500 | Al Buraimi Governorate | 913 |
| 82600 | AL Dhahirah Governorate | 794 |
| 82700 | Al Sharqiyah South Governorate | 1 292 |
| 82800 | Al Batinah South Governorate | 4 303 |
| 82900 | Al Wusta Governorate | 773 |
| Total of Public Order & Security Sector | | 552 558 |
| 4) Education Sector: | | |
| 11300 | Ministry of Health (Oman College of Health Sciences & Higher Institute of Health Specialities) | 56 |
| 11400 | Ministry of Education | 5 182 |
| 13700 | Sultan Qaboos University | 4 269 |
| 15500 | Ministry of Higher Education, Research & Innovation | 8 592 |



Schedule No. (2/1)

Current Revenue Estimates According to the Functions of all Government Units & Public Legal Personalities for the Fiscal Year 2026

| | | (RO Thousand) |
|---|--|---------------|
| 16900 | Oman Medical Specialty Board | 1 246 |
| 18500 | Oman Authority for Academic Accreditation and Quality Assurance of Education | 224 |
| 19202 | Supreme Judicial Council (Higher Judicial Institute) | 3 |
| 81500 | University of Technology & Applied Sciences | 956 |
| 81600 | Ministry of Labour (Vocational Colleges) | 278 |
| 82100 | Royal Academy of Management | 10 |
| Total of Education Sector | | 20 816 |
| 5) Health Sector: | | |
| 11300 | Ministry of Health | 32 036 |
| 81200 | University Medical City | 4 022 |
| Total of Health Sector | | 36 058 |
| 6) Social Security & Welfare Sector: | | |
| 11500 | Ministry of Social Development | 1 188 |
| 14214 | Ministry of Finance (Other Institutions) | 6 740 |
| 81600 | Ministry of Labour | 201 575 |
| Total of Social Security & Welfare Sector | | 209 503 |
| 7) Housing Sector: | | |
| 11900 | Ministry of Housing & Urban Planning | 68 555 |
| 12307 | Dhofar Municipality | 7 259 |
| 12402 | Muscat Municipality | 59 529 |
| 17800 | Environment Authority | 4 471 |
| Total of Housing Sector | | 139 814 |



Schedule No. (2/1)

Current Revenue Estimates According to the Functions of all Government Units & Public Legal Personalities for the Fiscal Year 2026

(RO Thousand)

| 8) Culture & Religious Affairs Sector: | | |
|---|--|---------|
| 18400 | Ministry of Information | 4 181 |
| 11403 | Ministry of Education (Directorate General of Scouts & Guide) | 1 |
| 15000 | Ministry of Culture, Sports & Youth | 3 122 |
| 15900 | Ministry of Endowments & Religious Affairs | 455 |
| 19900 | National Museum | 246 |
| 83100 | Oman Across Ages Museum | 200 |
| Total of Culture & Religious Affairs Sector | | 8 205 |
| 9) Energy & Minerals Sector: | | |
| 11000 | Ministry of Energy & Minerals | 49 400 |
| Total of Energy & Minerals Sector | | 49 400 |
| 10) Agriculture & Fisheries Wealth Sector: | | |
| 11100 | Ministry of Agriculture, Fisheries & Water Resources | 15 378 |
| Total of Agriculture & Fisheries Wealth Sector | | 15 378 |
| 11) Transportation & Communications Sector: | | |
| 11700 | Ministry of Transport, Communications & Information Technology | 27 669 |
| 14222 | Telecommunications Regulatory Authority | 86 433 |
| 19400 | Civil Aviation Authority | 110 343 |
| Total of Transportation & Communications Sector | | 224 445 |
| 12) Other Economic Affairs: | | |
| 10900 | Ministry of Commerce, Industry & Investment Promotion | 23 670 |
| 15700 | Ministry of Economy | 10 |



Schedule No. (2/1)

Current Revenue Estimates According to the Functions of all Government Units & Public Legal Personalities for the Fiscal Year 2026

| | | (RO Thousand) |
|--|--|------------------|
| 16700 | Ministry of Heritage & Tourism | 15 500 |
| 18600 | Public Authority for Special Economic Zones and Free Zones | 9 039 |
| 19600 | Small and Medium Enterprises Development Authority | 218 |
| 81300 | Oman Vision 2040 Implementation Follow-up Unit | 3 |
| 81400 | National Center for Statistical Information | 8 |
| 81700 | Oman Investment Authority | 800 000 |
| Total of Other Economic Affairs | | 848 448 |
| 13) Other Sector | | |
| 40500 | Ministry of Finance (Financing other institutions) | 8 921 |
| Total of Other Sector | | 8 921 |
| 19000 | Reserves | 50 000 |
| Total | | 3 607 000 |



Schedule No. (2/2)

Current Revenue Estimates for the Fiscal Year 2026 (As per budget-item)

(RO Thousand)

| Account Number | | | Particulars | Estimated Revenue |
|--|---------|---------|---|-------------------|
| Item | Section | Chapter | | |
| A- Taxes & Fees Revenue | | | | |
| 21 | 101 | 1 | Income Tax on Companies & Enterprises | 684 000 |
| 11 | 105 | 1 | Value-added Tax | 635 000 |
| 11 | 105 | 1 | Excise Tax | 100 000 |
| 11 | 103 | 1 | License Fees for Non Omani Labour Recruitment | 200 000 |
| 11 | 104 | 1 | Municipality Fees on Property Renting Contracts | 31 045 |
| 41 | 104 | 1 | Fees on Real Estate Transactions | 55 200 |
| 51 | 105 | 1 | Business Licenses | 22 240 |
| 52 | 105 | 1 | Transportation Licenses | 80 000 |
| 53 | 105 | 1 | Fees on Hotels & Other Facilities | 35 290 |
| 54 | 105 | 1 | Fees on Concessionary Facilities | 30 353 |
| 55 | 105 | 1 | Various Domestic Fees | 13 581 |
| 56 | 105 | 1 | Licence Fees on Telecommunications Services | 3 933 |
| 62 | 105 | 1 | Foreign Vehicles Empty Fees | 800 |
| 11 | 106 | 1 | Customs Duties | 250 000 |
| Total of Taxes & Fees Revenue | | | | 2 141 442 |
| B- Non-tax Revenue | | | | |
| 16 | 108 | 1 | Airports Revenue | 100 000 |
| 17 | 108 | 1 | Ports Revenue | 1 000 |
| 18 | 108 | 1 | Telecommunications Facility Services Revenue | 65 000 |
| 21 | 108 | 1 | Surplus from Public Authorities | 17 500 |
| 31 | 108 | 1 | Government Real Estate Rental Revenue | 29 480 |



Schedule No. (2/2)

Current Revenue Estimates for the Fiscal Year 2026 (As per budget-item)

| | | | | (RO Thousand) |
|---|-----|---|---------------------------------------|------------------|
| 41 | 108 | 1 | Income from Government Investments | 800 000 |
| 42 | 108 | 1 | Interest on Bank Deposit & Loans | 20 231 |
| 11 | 109 | 1 | Passport & Immigration Fees | 71 000 |
| 12 | 109 | 1 | Various Administrative Fees & Charges | 68 000 |
| 11 | 110 | 1 | Compensations, Fines & Forfeitures | 115 000 |
| 11 | 112 | 1 | Mining Revenue | 13 000 |
| 21 | 112 | 1 | Sales of Foodstuffs | 80 |
| 22 | 112 | 1 | Various Agricultural Revenue | 367 |
| 23 | 112 | 1 | Fishing Royalties | 520 |
| 24 | 112 | 1 | Medical Revenue | 21 314 |
| 26 | 112 | 1 | Miscellaneous Revenue | 80 066 |
| 12 | 100 | 1 | Other Oil Revenue | 13 000 |
| Total of Non-tax Revenue | | | | 1 415 558 |
| C - Reserves (Non-distributed revenue) | | | | 50 000 |
| Total (A + B + C) | | | | 3 607 000 |



Schedule No. (3)

Estimates of Capital Revenue & Capital Repayments According to the Functions of all Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| Budget Number | Particulars | Estimated Revenue |
|---------------------------------------|--|-------------------|
| Capital Revenue: | | |
| Public Service Sector: | | |
| 10500 | Ministry of Finance | 107 000 |
| Total of Public Service Sector | | 107 000 |
| Housing Sector: | | |
| 11900 | Ministry of Housing & Urban Planning | 10 000 |
| Total of Housing Sector | | 10 000 |
| Total of Capital Revenue | | 117 000 |
| Capital Repayments: | | |
| Others: | | |
| 40500 | Ministry of Finance (Financing Other Institutions) | 10 000 |
| Total of Other Sector | | 10 000 |
| Total of Capital Repayments | | 10 000 |



Schedule No. (3/1)

Estimates of Capital Revenue & Capital Repayments for the Fiscal Year 2026

(RO Thousand)

| Account Number | | | Particulars | Estimated Revenue |
|------------------------------------|---------|---------|--|-------------------|
| Item | Section | Chapter | | |
| Capital Revenue: | | | | |
| 11 | 215 | 1 | Revenue from Sale of Government Lands | 10 000 |
| 11 | 217 | 1 | Other Revenue | 107 000 |
| Total of Capital Revenue | | | | 117 000 |
| Capital Repayments: | | | | |
| 11 | 430 | 1 | Repayments of Loans by Public Authorities, Institutions & Others | 10 000 |
| Total of Capital Repayments | | | | 10 000 |



Schedule No. (4)

Estimates of Current & Capital Expenditure of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| Budget Number | Particulars | Expenditure | | Total Expenditure |
|---------------|--|-------------|---------|-------------------|
| | | Current | Capital | |
| 101 | Diwan of Royal Court | 86 553 | 230 | 86 783 |
| 166 | Royal Court Affairs | 263 586 | 1 101 | 264 687 |
| 102 | Secretariat General of the Council of Ministers | 4 159 | 21 | 4 180 |
| 153 | Office of the Deputy Prime Minister for the Council of Ministers | 1 465 | 52 | 1 517 |
| 105 | Ministry of Finance | 11 715 | 139 | 11 854 |
| 106 | Foreign Ministry | 65 184 | 340 | 65 524 |
| 107 | Ministry of Interior | 36 224 | 584 | 36 808 |
| 109 | Ministry of Commerce, Industry & Investment Promotion | 18 849 | 94 | 18 943 |
| 110 | Ministry of Energy & Minerals | 7 203 | 8 | 7 211 |
| 111 | Ministry of Agriculture, Fisheries & Water Resources | 69 253 | 203 | 69 456 |
| 112 | Ministry of Justice & Legal Affairs | 5 435 | 150 | 5 585 |
| 113 | Ministry of Health | 798 901 | 2 121 | 801 022 |
| 114 | Ministry of Education | 1 451 025 | 4 302 | 1 455 327 |
| 115 | Ministry of Social Development | 55 542 | 311 | 55 853 |
| 117 | Ministry of Transport, Communications & Information Technology | 21 971 | 98 | 22 069 |
| 119 | Ministry of Housing & Urban Planning | 39 550 | 136 | 39 686 |
| 122 | Secretariat General of National Celebrations | 560 | - | 560 |
| 123 | Dhofar Governorate | 31 313 | 521 | 31 834 |
| 12307 | Dhofar Municipality | 34 892 | 146 | 35 038 |
| 124 | Muscat Governorate | 4 718 | 88 | 4 806 |



Schedule No. (4)

Estimates of Current & Capital Expenditure of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| | | | | |
|-------|--|---------|-------|---------|
| 12402 | Muscat Municipality | 64 332 | 798 | 65 130 |
| 127 | Secretariat General of the Tender Board | 4 127 | 10 | 4 137 |
| 130 | Majlis A'shura | 6 599 | 17 | 6 616 |
| 137 | Sultan Qaboos University | 112 315 | 1 199 | 113 514 |
| 140 | Ministry of Finance (Other Allocations) | 18 119 | 37 | 18 156 |
| 142 | Surplus & Subsidies Budgets | 17 252 | - | 17 252 |
| 150 | Ministry of Culture, Sports & Youth | 43 430 | 210 | 43 640 |
| 155 | Ministry of Higher Education, Research & Innovation | 20 369 | 166 | 20 535 |
| 156 | Contribution towards Pensions of the Omani Government Employees | 338 214 | - | 338 214 |
| 157 | Ministry of Economy | 5 046 | 3 | 5 049 |
| 159 | Ministry of Endowments & Religious Affairs | 98 262 | 294 | 98 556 |
| 160 | State Council | 5 901 | 8 | 5 909 |
| 161 | State Audit Institution | 19 916 | - | 19 916 |
| 167 | Ministry of Heritage & Tourism | 19 060 | 123 | 19 183 |
| 169 | Oman Medical Specialty Board | 7 992 | 153 | 8 145 |
| 177 | National Records & Archives Authority | 5 417 | 55 | 5 472 |
| 178 | Environment Authority | 19 091 | 19 | 19 110 |
| 183 | Consumer Protection Authority | 14 854 | 41 | 14 895 |
| 184 | Ministry of Information | 53 942 | 413 | 54 355 |
| 185 | Oman Authority for Academic Accreditation and Quality Assurance of Education | 2 517 | 8 | 2 525 |
| 186 | Public Authority for Special Economic Zones and Free Zones | 9 111 | 313 | 9 424 |
| 192 | Supreme Judicial Council | 83 124 | 294 | 83 418 |



Schedule No. (4)

Estimates of Current & Capital Expenditure of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| | | | | |
|-----|--|---------|-------|---------|
| 194 | Civil Aviation Authority | 25 660 | 56 | 25 716 |
| 196 | Small and Medium Enterprises Development Authority | 11 651 | 196 | 11 847 |
| 199 | National Museum | 2 425 | 3 | 2 428 |
| 809 | Tax Authority | 8 542 | 256 | 8 798 |
| 810 | Musandam Governorate | 7 516 | 8 | 7 524 |
| 812 | University Medical City | 178 904 | 2 198 | 181 102 |
| 813 | Oman Vision 2040 Implementation Follow-up Unit | 3 173 | 56 | 3 229 |
| 814 | National Center for Statistical Information | 4 113 | - | 4 113 |
| 815 | University of Technology & Applied Sciences | 140 386 | 1 129 | 141 515 |
| 816 | Ministry of Labour | 70 393 | 384 | 70 777 |
| 821 | Royal Academy of Management | 3 463 | 13 | 3 476 |
| 822 | Al Dakhiliyah Governorate | 16 952 | 28 | 16 980 |
| 823 | Al Sharqiyah North Governorate | 11 051 | 45 | 11 096 |
| 824 | Al Batinah North Governorate | 30 456 | 119 | 30 575 |
| 825 | Al Buraimi Governorate | 6 500 | 19 | 6 519 |
| 826 | AL Dhahirah Governorate | 7 913 | 30 | 7 943 |
| 827 | Al Sharqiyah South Governorate | 13 087 | 21 | 13 108 |
| 194 | Civil Aviation Authority | 25 660 | 56 | 25 716 |
| 196 | Small and Medium Enterprises Development Authority | 11 651 | 196 | 11 847 |
| 199 | National Museum | 2 425 | 3 | 2 428 |
| 809 | Tax Authority | 8 542 | 256 | 8 798 |
| 810 | Musandam Governorate | 7 516 | 8 | 7 524 |



Schedule No. (4)

Estimates of Current & Capital Expenditure of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| | | | | |
|-----|------------------------------|------------------|---------------|------------------|
| 828 | Al Batinah South Governorate | 12 542 | 64 | 12 606 |
| 829 | Al Wusta Governorate | 3 715 | 48 | 3 763 |
| 831 | Oman Across Ages Museum | 4 724 | 50 | 4 774 |
| 832 | Oman Human Rights Commission | 1 585 | 1 | 1 586 |
| 190 | Reserves | 138 631 | - | 138 631 |
| | Total | 4 680 470 | 19 530 | 4 700 000 |



Schedule No. (4/1)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| Budget Number | Particulars | Expenditure | | Total Expenditure |
|---------------|--|----------------|--------------|-------------------|
| | | Current | Capital | |
| 1) | Public Services Sector | | | |
| 10100 | Diwan of Royal Court | 86 293 | 229 | 86 522 |
| 16600 | Royal Court Affairs | 248 753 | 1 031 | 249 784 |
| 10200 | Secretariat General of the Council of Ministers | 4 159 | 21 | 4 180 |
| 15300 | Office of the Deputy Prime Minister for the Council of Ministers | 1 465 | 52 | 1 517 |
| 10500 | Ministry of Finance | 11 715 | 139 | 11 854 |
| 10600 | Foreign Ministry | 64 648 | 339 | 64 987 |
| 12200 | Secretariat General of National Celebrations | 560 | - | 560 |
| 12700 | Secretariat General of the Tender Board | 4 127 | 10 | 4 137 |
| 13000 | Majlis A'shura | 6 599 | 17 | 6 616 |
| 14000 | Ministry of Finance (Other Allocations) | 18 119 | 37 | 18 156 |
| 16000 | State Council | 5 901 | 8 | 5 909 |
| 16100 | State Audit Institution | 19 916 | - | 19 916 |
| 17700 | National Records & Archives Authority | 5 417 | 55 | 5 472 |
| 18300 | Consumer Protection Authority | 14 854 | 41 | 14 895 |
| 80900 | Tax Authority | 8 542 | 256 | 8 798 |
| 83200 | Oman Human Rights Commission | 1 585 | 1 | 1 586 |
| | Total of Public Services Sector | 502 653 | 2 236 | 504 889 |



Schedule No. (4/1)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| 2) Public Order & Security Sector: | | | | |
|--|--|----------------|--------------|----------------|
| 10700 | Ministry of Interior | 36 224 | 584 | 36 808 |
| 11200 | Ministry of Justice and Legal Affairs | 5 435 | 150 | 5 585 |
| 12300 | Dhofar Governorate | 31 313 | 521 | 31 834 |
| 12400 | Muscat Governorate | 4 718 | 88 | 4 806 |
| 19200 | Supreme Judicial Council | 81 784 | 283 | 82 067 |
| 81000 | Musandam Governorate | 7 516 | 8 | 7 524 |
| 82200 | Al Dakhiliyah Governorate | 16 952 | 28 | 16 980 |
| 82300 | Al Sharqiyah North Governorate | 11 051 | 45 | 11 096 |
| 82400 | Al Batinah North Governorate | 30 456 | 119 | 30 575 |
| 82500 | Al Buraimi Governorate | 6 500 | 19 | 6 519 |
| 82600 | AL Dhahirah Governorate | 7 913 | 30 | 7 943 |
| 82700 | Al Sharqiyah South Governorate | 13 087 | 21 | 13 108 |
| 82800 | Al Batinah South Governorate | 12 542 | 64 | 12 606 |
| 82900 | Al Wusta Governorate | 3 715 | 48 | 3 763 |
| Total of Public Order & Security Sector | | 269 206 | 2 008 | 271 214 |
| 3) Education Sector | | | | |
| 10600 | Foreign Ministry (Diplomatic Institute) | 118 | 1 | 119 |
| 10698 | Foreign Ministry (Sultan Qaboos Cultural Center, Washington) | 418 | - | 418 |
| 11300 | Ministry of Health (Oman College of Health Sciences & Higher Institute of Health Specialities) | 16 524 | 112 | 16 636 |
| 11400 | Ministry of Education | 1 448 671 | 4 302 | 1 452 973 |



Schedule No. (4/1)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2026

| (RO Thousand) | | | | |
|--|--|------------------|--------------|------------------|
| 13700 | Sultan Qaboos University & Sultan Qaboos University Hospital | 112 315 | 1 199 | 113 514 |
| 15500 | Ministry of Higher Education, Research & Innovation | 20 369 | 166 | 20 535 |
| 16900 | Oman Medical Specialty Board | 7 992 | 153 | 8 145 |
| 18500 | Oman Authority for Academic Accreditation and Quality Assurance of Education | 2 517 | 8 | 2 525 |
| 19202 | Supreme Judicial Council (Higher Judicial Institute) | 1 340 | 11 | 1 351 |
| 81500 | University of Technology & Applied Sciences | 140 386 | 1 129 | 141 515 |
| 81600 | Ministry of Labour (Vocational Colleges) | 24 799 | 184 | 24 983 |
| 82100 | Royal Academy of Management | 3 463 | 13 | 3 476 |
| Total of Education Sector | | 1 778 912 | 7 278 | 1 786 190 |
| 4) Health Sector: | | | | |
| 11300 | Ministry of Health | 782 377 | 2 009 | 784 386 |
| 81200 | University Medical City | 178 904 | 2 198 | 181 102 |
| Total of Health Sector | | 961 281 | 4 207 | 965 488 |
| 5) Social Security & Welfare Sector: | | | | |
| 11500 | Ministry of Social Development | 55 542 | 311 | 55 853 |
| 14214 | Other Institutions | 16 847 | - | 16 847 |
| 15600 | Contribution to Social Insurance Programs | 338 214 | - | 338 214 |
| 81600 | Ministry of Labour | 45 594 | 200 | 45 794 |
| Total of Social Security & Welfare Sector | | 456 197 | 511 | 456 708 |



Schedule No. (4/1)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| 6) Housing Sector: | | | | |
|--|---|----------------|--------------|----------------|
| 10111 | Diwan of Royal Court (Office of the Advisor to H.M. The Sultan for Environmental Affairs) | 260 | 1 | 261 |
| 12402 | Muscat Municipality | 64 332 | 798 | 65 130 |
| 11900 | Ministry of Housing & Urban Planning | 39 550 | 136 | 39 686 |
| 12307 | Dhofar Municipality | 34 892 | 146 | 35 038 |
| 17800 | Environment Authority | 19 091 | 19 | 19 110 |
| Total of Housing Sector | | 158 125 | 1 100 | 159 225 |
| 7) Culture & Religious Affairs Sector: | | | | |
| 16604 | Royal Court Affairs | 14 833 | 70 | 14 903 |
| 11403 | Ministry of Information | 2 354 | - | 2 354 |
| 18400 | Ministry of Education (Directorate General of Scouts & Guide) | 53 942 | 413 | 54 355 |
| 15000 | Ministry of Culture, Sports & Youth | 43 430 | 210 | 43 640 |
| 15900 | Ministry of Endowments & Religious Affairs | 98 262 | 294 | 98 556 |
| 19900 | National Museum | 2 425 | 3 | 2 428 |
| 83100 | Oman Across Ages Museum | 4 724 | 50 | 4 774 |
| Total of Culture & Religious Affairs Sector | | 219 970 | 1 040 | 221 010 |
| 8) Energy & Minerals Sector: | | | | |
| 11000 | Ministry of Energy & Minerals | 7 203 | 8 | 7 211 |
| Total of Energy & Minerals Sector | | 7 203 | 8 | 7 211 |



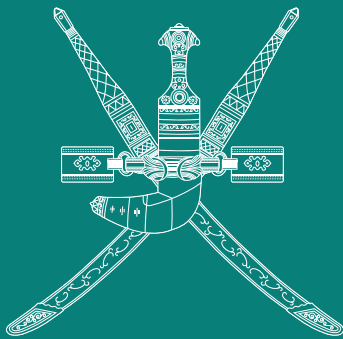
Schedule No. (4/1)

Estimates of Current & Capital Expenditure According to the Functional Specialization of All Government Units & Public Legal Persons for the Fiscal Year 2026

(RO Thousand)

| | | | | |
|--|--|------------------|---------------|------------------|
| 9) Agriculture & Fisheries Wealth Sector: | | | | |
| 11100 | Ministry of Agriculture, Fisheries & Water Resources | 69 253 | 203 | 69 456 |
| 14227 | Agricultural Development Fund | 405 | - | 405 |
| Total of Agriculture & Fisheries Wealth Sector | | 69 658 | 203 | 69 861 |
| 10) Transportation & Communications Sector: | | | | |
| 11700 | Ministry of Transport, Communications & Information Technology | 21 971 | 98 | 22 069 |
| 19400 | Civil Aviation Authority | 25 660 | 56 | 25 716 |
| Total of Transportation & Communications Sector | | 47 631 | 154 | 47 785 |
| 11) Other Economic Affairs: | | | | |
| 10900 | Ministry of Commerce, Industry & Investment Promotion | 18 849 | 94 | 18 943 |
| 15700 | Ministry of Economy | 5 046 | 3 | 5 049 |
| 16700 | Ministry of Heritage & Tourism | 19 060 | 123 | 19 183 |
| 18600 | Public Authority for Special Economic Zones and Free Zones | 9 111 | 313 | 9 424 |
| 19600 | Small and Medium Enterprises Development Authority | 11 651 | 196 | 11 847 |
| 81300 | Oman Vision 2040 Implementation Follow-up Unit | 3 173 | 56 | 3 229 |
| 81400 | National Center for Statistical Information | 4 113 | - | 4 113 |
| Total of Other Economic Affairs | | 71 003 | 785 | 71 788 |
| 19000 | Reserves | 138 631 | - | 138 631 |
| Total | | 4 680 470 | 19 530 | 4 700 000 |





2026

STATE'S GENERAL
BUDGET

