

Office of HE/ the Minister responsible for financial affairs

The office of HE Minister of Finance performs the following duties:

- Implements and identifies- in coordination with competent authorities- the procedures adopted to promote financial relations and areas of cooperation between the Sultanate and other countries and financial institutions;
- Coordinates with the Secretariat General of Taxation, the General Reserve Fund of the State, the competent DGs of the Ministry of Finance and other ministries and concerned bodies regarding the draft resolutions for the formation of delegations participating in financial conferences or in meetings held by International, Regional, or Arab Organizations, or their specialized agencies;
- Monitors the implementation of agreements and programs relevant to financial cooperation with countries or International, Regional, or Arab Organizations, or their specialized agencies and takes measures to benefit from the training programs offered by such bodies in the areas of finance and tax- whether at home or abroad- upon approval from the Secretariat General for Taxation and the General Reserve Fund of the State, distinct DGs at the Ministry of Finance and other relevant ministries and authorities;
- Takes necessary measures to prepare for international financial conferences or meetings to be held in the Sultanate;
- Carries out any other jurisdiction prescribed by the Minister.

Roles and responsibilities of the International Financial Cooperation Department

The IFCD's responsibilities are as follows:

- Implementation and identification- in coordination with competent authorities- of the procedures adopted to promote financial relations and areas of cooperation between the Sultanate and other countries and financial institutions;
- Coordination with the Secretariat General of Taxation, the General Reserve Fund of the State, the competent DGs of the Ministry of Finance and other ministries and concerned bodies regarding the draft resolutions for the formation of delegations participating in financial conferences or in meetings held by International, Regional, or Arab Organizations, or their specialized agencies;
- Monitoring the implementation of agreements and programs relevant to financial cooperation with countries or International, Regional, or Arab Organizations, or their specialized agencies and taking measures to benefit from the training programs offered by such bodies in the areas of finance and tax- whether at home or abroad- upon approval from the Secretariat General for Taxation and the General Reserve Fund of the State, distinct DGs at the Ministry of Finance and other relevant ministries and authorities;
- Taking necessary measures to prepare for international financial conferences or meetings to be held in the Sultanate;
- Carrying out any other jurisdiction prescribed by the Minister.

Roles and responsibilities of the Internal Coordination Section:

- Schedules meetings chaired or attended by HE the Minister;
- Takes necessary measures to prepare for meetings held at home or abroad,

- Coordinates with competent authorities to prepare the data necessary for conferences or meetings convened by the Minister, receives delegates and prepares press releases thereto; finalizes travel arrangements for meetings headed or attended by HE the Minister and his companions;
- Carries out any other functions set forth by the office Head.

Roles and responsibilities of the Special Department:

- Keeps financial books and records relating to the Special Account and records the same in accordance with the systems in force.
- Prepares and audits bills of exchange relating to the private account.
- Makes necessary arrangements- in coordination with the Dept. of Public Relations and Information- in case of HE's travels.
- Carries out any other functions prescribed by the office Head.

Roles and responsibilities of the MOF's consultants:

- Opionate on means of developing international financial relations and explore fields of cooperation with international, regional organizations and financial institutions;
- Coordinate with international institutions for credit classification when performing functions in Oman and prepare relevant reports to be submitted to HE the Minister responsible for financial affairs;
- Follow- up issues concerning the links between the CBO, the banking system and the government;
- Represent the MOF in the membership of boards and committees, as decided by the minister;
- Any other jurisdiction as decided by virtue of the laws, Royal Decrees, rules and regulations;

Roles and responsibilities of the Secretariat General of the Income Tax Committee:

- Receives and keeps record of incoming tax appeals;
- Notifies the SGT with appeals' petitions, annexes and- most importantly- respond to memos, decisions and recommendations.
- Completes missing data in tax appeals, determines time for holding appeal sessions, and prepares agendas for meetings.
- Prepares annual reports on the Committee's works.

Department of Coordination and Follow-up sections

The Department consists of the following sections:

- 1 – Coordination;
- 2 - Follow-up;
- 3 - Records.

The Department's Roles and responsibilities:

- Coordination with the Secretariat General of Taxation, the General Reserve Fund of the State, the competent DGs of the Ministry of Finance and other ministries and concerned bodies on matters to be submitted to the Minister responsible for financial affairs and taking action according to HE's directives;
- Monitoring the implementation of decisions on correspondence, memos and reports submitted to the Minister or referred to him and preparation of periodical reports on outcomes;
- Handling all Secretariat works and duties;
- Any other responsibilities or duties decided by the office Head.

Roles and responsibilities of the Coordination Section:

- a. Receipt, record- keeping, follow- up and reporting on all correspondence incoming from the office of HE the Minister responsible for financial affairs;
- b. Directing any other responsibilities or duties decided by the office Head at the suggestion of the Department's director.

Roles and responsibilities of the Internal Coordination Section include:

- Scheduling meetings chaired or attended by HE the Minister;
- Taking necessary measures to prepare for meetings held at home or abroad,
- Coordination with competent authorities to prepare the data necessary for conferences or meetings convened by the minister, receiving delegates and preparing press releases thereto; finalizing travel arrangements for meetings headed or attended by HE the Minister and his companions;
- Carrying out any other functions determined by the office Head.

The Follow-up Section performs the following roles and responsibilities:

- Files, reports and follows up the issues referred from the office of HE the Minister responsible for financial affairs and coordinates with competent authorities thereon;
- Carries out any other task within the scope of its roles and responsibilities.

Department of Records

A – The Department keeps copies of incoming or outgoing correspondence as well as resolutions, publications and circulars issued by the Minister and notify concerned authorities whether the Ministry of Finance or other departments with recorded and stamped copies of correspondence received as per the directives issued in this regard.

B – Supervises the appropriate use and maintenance of tools, equipment and machinery allocated to the office of records and prepares requests for receipt of required materials and tools and takes necessary measures therein.

C – Carries out any roles and responsibilities determined by a decision of the office Head and submits regular report on work achievements.

The Legal Department

Roles and responsibilities of this department include:

- Expressing opinions on topics referred from the office of the Minister, the Prosecutor, the Secretary General of Taxation or Ministry DGs to take necessary actions for referral to the Ministry of Legal Affairs, if so required;
- Examination and review of drafts of regulations and Ministerial Decisions concerning incoming issues, regulations, decisions and publications prepared by the various DGs of the ministry;
- Carrying out investigations into financial and administrative irregularities and processing relevant complaints;
- Representing the Ministry in cases raised before courts or administrative authorized committees;
- Review and expressing opinions on contracts and agreements concluded by the Ministry as well as memoranda of association and statutes of companies whose capitals are owned by the government;
- conducting legal researches and studies and preparing a quarterly newsletter containing important legislative financial provisions;

Department of Boards and Committees' Affairs

The department consists of the following sections:

- 1 - Cabinet Affairs;
- 2 - Affairs of Specialized Councils and Committees;
- 3 - Studies.

The Department has the following roles and responsibilities:

- Receipt and keeping agendas for meetings of the Council of Ministers, the Higher Committee for Conferences, the Higher Committee for the five-year plans, and other boards and committees chaired by the minister or in which he is a member;
- Referring the issues listed in the agendas to competent authorities and coordination thereon;
- Preparing studies and reports and monitoring the implementation of resolutions and recommendations;

Roles and responsibilities of the Department of Cabinet Affairs:

- Regularly receiving and keeping agendas and minutes of the Council of Ministers' meetings;
- Referring the issues listed in the agendas to competent authorities as per directives, and coordinating and following up the processing;

- Carrying out the functions stipulated in the preceding items of this Article for both the Higher Committee for Conferences and the Higher Committee for the five-year plans.

Roles and responsibilities of the Department of Specialized Councils and Committees' Affairs:

Roles and responsibilities as stipulated in items (1-6) of the previous Article for the following boards and committees:

- a) Council of Financial and Energy Resources;
- b) The Economic Coordination Council;
- c) Council of Higher Education;
- d) The Higher Committee for Town Planning;
- e) Any other councils or committees headed by the Minister responsible for financial affairs or in which he is a member.
- Coordination with the councils and committees referred to in Article (9) of this resolution and the aforementioned item (1) to review the issues referred by competent authorities;
- Preparation of reports and monitoring the implementation of decisions or recommendations issued by the councils and committees referred to in Articles 9 and 10 of this resolution, along with the directives issued by the Minister responsible for financial affairs;
- Any other functions determined by the office Head.

[The Studies Department carries out roles and responsibilities as follows:](#)

- Examination of topics presented before the aforementioned councils and committees and review memos, reports and studies prepared by the Ministry of Finance or any other referred topics;
- Review and preparation of notes and reports of minutes of meetings of councils, committees as well as agendas of the meetings of the boards of directors of companies held under the chairmanship of HE Minister responsible for financial affairs;
- Performing any other duties determined by the office Head.

Department of Records

The department consists of the following sections:

- 1 . Mail;
2. Documents' organization;
3. Conservation.

The department concerned itself with the following functions:

- Preparation of a document- classification system equipped with all procedural and managing tools;

- Performing all mail -related tasks;
- Management of documents and provision of regulatory and technical support to staff including the ongoing process of converting documents to middleware locations;
- Partaking in events organized by relevant organizations and bodies within the country and abroad.

Roles and responsibilities of the Mail Section:

- Keeping record of incoming and outgoing mail in accordance with the adopted document- classification system;
- Handling all tasks of mail management, distribution and conservation.

Roles and responsibilities of the document- organization Section:

- Preparation of procedural tools for the management of documents, training staff to use them and conducting system review.

The Department of Conservation undertakes the following tasks:

- Performs document- organizational and sorting works;
- Conserves middleware documents and provides technical assistance to related divisions in converting outdated documents into middleware locations;

The Internal Audit Department

The department consists of the following:

1. internal audit section;
2. internal financial control section.

Roles and responsibilities of the Department:

- Carrying out the tasks stipulated in the Regulations of the Financial Law issued by Ministerial Decree No. 118/2008 concerning:
 - Offices and departments falling under HE Minister of Finance;
 - DGs falling under HE undersecretary for financial affairs;
 - The Secretariat General for Taxation;
 - The State General Reserve Fund;
 - ORF and Contingency Reserve;
- Verifying the application of laws, regulations, decisions, regulations and the procedures of financial control;
- Review bills of payment and exchange, revenue audit, reconciliations, store's inventory, vehicles and transportation, advanced payments, accounts and final statements;
- Taking action to ensure the collection of revenues owed to the ministry, to divulge any financial irregularities, etc;
- Proposing training programs for the department's employees;

- Preparing and keeping record of monthly and quarterly reports;
- Entrusting employees to carry out any or all aforementioned duties in the DG's premises in Salalh;
- Observing proposals set forth in Article 513 (paragraph 4), Article 514 (paragraphs 3 and 4), Article 515 (paragraphs 1 and 2) and Article 516 of the Fiscal Law's Executive Regulations.

The Department of Internal Audit's responsibilities:

- Disposing of the authority to audit and investigate accounts as set forth in the Regulations of the Financial Law and other laws, regulations, and decisions;
- Ensuring the application of financial procedures as prescribed;
- Examining and reporting on bills of exchange, books, accounts, records along with financial documents for revenues, fiscal stamps, salaries and benefits of employees, purchases, investments, loans and aid.

Responsibilities of the Department of internal financial control:

- Controlling finances and ensuring application of laws, regulations, decisions and other prescribed procedures;
- Proposing actions for rationalization of expenditure;
- Conducting inventory works for the ministry's stores , cabinets , safes , and allocated funds;
- Expressing opinions regarding requests for writing off losses incurred by public funds allocated to the Ministry;
- Preparation of quarterly reports on the financial position of the Ministry in coordination with the Internal audit department and department of financial control at the Ministry's DG for financial planning;

Roles and responsibilities of the Ministry's Security Office:

- Responsibility for ensuring security of the Ministry's premises and staff so as to create safe conditions for employees to exercise their work;
- Maintaining the confidentiality, security and integrity of information and resources;
- Coordination with other competent authorities with regard to requests for security clearances on recruitment, promotion or transfer of employees.

Office of the Undersecretary

The organizational divisions under the Undersecretary of the Ministry of Finance are:

- A - Undersecretary's office;
- B - Technical Office;
- C - Department of Information Technology;

The following sections also affiliate to the Undersecretary's office:

- A – Coordination;

- B - Follow-up;
- C - Records.

The Office's responsibilities:

- Preparation of necessary studies to improve and develop the methods of work in accordance with valid laws and regulations ;
- Coordination with the Office of the Minister, directorates and departments in all matters of interest to ensure appropriate observation and action.

Roles and responsibilities of the Coordination Section:

- Coordination with the SGT, the GRF of the State, ministries, government units, committees and other stakeholders on the topics presented or referred to the undersecretary;
- Carrying out all Public Relations' tasks and duties in connection with the agendas of the Undersecretary.

The follow- up duties:

- Receipt, filing, archiving and following-up of agendas, incoming correspondences, notes, reports and referral to concerned ministries, governmental units and other bodies for action.
- Carrying out all secretariat tasks such as the preparation of agendas, correspondences, reports, filing and record keeping, and administrative monitoring.

Roles and responsibilities of the Records' Section:

- Receipt, filing, registration, organization and keeping record of incoming correspondences and referral to concerned ministries, governmental units and other bodies for action;
- Preparation of service orders and supervision of the use of machinery and other tasks allocated to the undersecretary's office.

The Technical Office's duties:

- Review and expressing comments and views on topics received from various DGs to the undersecretary;

The IT Department

The department includes the following sections:

- a. Technical support;
- b. Systems' Development;
- c. The user support section; and
- d. Information security.

Roles and responsibilities of the department:

- Attending to the all requirements of the Ministry's automated systems and programs;
- Evaluating the loans provided to new automated systems and prepare technical reports thereon;
- Processing, designing, establishing, monitoring and updating stages of automated systems' operation, repair and maintenance.

Roles and responsibilities of the technical support Section:

- Designing, management, supervision and monitoring of programs their connectivity with databases towards providing appropriate support to the ministry users;
- Layout orders for purchase of devices and accessories and examination of received offers and bids;
- Overseeing the development of security systems for the Ministry's programs and maintaining necessary documentation of relevant software and backup.

Roles and responsibilities of the Systems' Development Section:

- Conducting feasibility studies on the possibility of converting manual systems into automated ones;
- Designing, testing, verifying, examining and updating automated systems in coordination with concerned authorities and contracting companies.

Roles and responsibilities of Systems Management Section:

- Management of automated systems' projects, preparation of action plans for such projects and overseeing their implementation as per the set forth priorities and objectives;
- Conducting technical analysis of the projects' contracts and preparing annual plans , programs and schedules for their implementation;
- Monitoring comprehensive quality processes and preparing intact reports thereon.

Responsibilities of the Users' support Department:

- Responsibility for the operation of computer networks and ancillary units along with direct communication and call centers networks;
- Designing and supervising practical training sessions for users in coordination with other departments;
- Developing and updating appropriate security systems for users and monitoring their application.

Information Security Section:

- Developing necessary plans and strategies to ensure the security and protection of information;

- Partaking in the drafting of modern legislation in coordination with competent authorities so as to fit in the digital environment.

Roles and responsibilities of the government investments' adviser:

- Represents the ministry in negotiations with potential investors;
- Prepares reports of existing and proposed investment projects in coordination with the GD of Investment at the Ministry;
- Expresses views on draft laws and regulations on government investments;
- Follows-up the periodic reports prepared by the committee formed for development of Duqm Industrial State and its conversion into a special economic zone as per the Council of Ministers' decisions.

Office of HE/Secretary General of the Ministry of Finance

The organizational structure of the SG of the Ministry includes:

- The Coordination Section;
- The Follow-up Section;
- Department of councils and committees.

Roles and responsibilities of the SG/MOF Office:

- Monitoring the outcomes of correspondence, memos and reports raised or referred to the Secretary General and conducting communication with various bodies;
- Performing all secretariat and coordination tasks.

Department of Councils and Committees' roles and responsibilities:

- Performing all secretariat and coordination tasks relative to organizing meetings, monitoring the implementation of reports' findings and recommendations;
- Carrying out any other work within the scope of its competency.

Roles and responsibilities of the Department of Coordination:

- Coordination with entities supervised by the Secretary-General as well as various departments of the Ministry or other ministries, government units , councils , committees and stakeholders on the issues raised or referred to the SG;
- Performing all secretariats and coordinating work.

Roles and responsibilities of the follow-up section:

- Monitoring the handling of the issues raised or referred to the SG from various directorates of the ministry.
- Supervising private transportation services, controlling the use and maintenance of machines, preparing service orders and reports on the outcomes of follow-up processes;

General Directorate of Treasury and Accounts

It consists of the following organizational departments:

- A - Internal coordination;
- B - Treasury;
- C - Public Accounts;
- D – Loans.

The DG carries out the following roles and responsibilities:

- Performs, reviews and approves bills of exchange received from ministries and other government units;
- Receives and keeps record of payments, loans, and revenues collected by various ministries and government units and conduct all operations related to checks, securities, bonds and other payments;
- Transfers funds from non-oil activities to beneficiaries via the CBO and the commercial banks system (RTGS);
- Calculates the finances of infrastructural projects and proposes appropriate means for investment of surplus cash and appropriate means to cover the deficit;
- Replies to SAI observations and administrative statements, audits settlement bonds and settlements required for correction of differences received from various financial departments.
- Examines applications for writing off losses incurred by public funds;
- Examines and analyzes monthly accounts of public bodies and governmental units;
- Matches the records of public bodies and government units with those prepared by the Department of Computer to ensure validation;
- Contributes to the Oman Investment Fund and pension funds actions and allocations;
- Oversees all financial transactions of Omani embassies and diplomatic missions abroad and audits their accounts in pursuance of the Publication of Missions No. (10/87);
- Oversees activities related to the IMF, the WB and international bodies and institutions;
- Examines proposals submitted towards establishing special rules for certain funds or entities subject to Royal Decree No. (31/96) and its executive regulations;
- Examines reports and newsletters on types and conditions of funding available in the financial markets and monitor developments in the financial markets with respect to interest rates and profit margins and currencies;
- Partakes in the preparation and revision of economic feasibility studies for some sectors or economic projects submitted by some specialized consulting firms towards presenting the same to various funding bodies;
- Prepares annual and five-year budget plans of foreign loans and monitors issues relevant to external loans and funded projects;

Roles and responsibilities of the Internal Coordination Department:

- Receipt and keeping record of incoming mail and distribute the same to competent departments;
- Performing filing and secretariat works and preparing service and stationery orders;

The Treasury Department

The department consists of the following sections:

- A – Treasury/payroll;
- B - Control and Securities;
- C - Collection.

Roles and responsibilities of the Department:

- Overseeing and conducting all operations related to the receipt, revision, issuance, transfer, approval of checks and bills of exchange made by ministries and other government units;
- Proposing appropriate means for investment of surplus cash and covering deficits;
- Preparing annual budgets along with monthly and annual reports for cash flows, estimates, interests and spending accounts to be submitted to specialists;
- Establishing and maintaining liaison with the CBO on the movement of the ministry's and other affiliated units' accounts;
- Responding to SAI comments and observations on the overall financial and administrative performance.

The Treasury/payroll Section carries out the following duties:

- Receives, reviews and approves incoming treasury bills from ministries and other government units and performs due referrals, deliveries and contact transactions;
- Conducts operations concerning issuance of checks, foreign currency remittances and direct transfers;
- Proposes appropriate means to invest surplus cash and covers deficits.

Roles and responsibilities of the Collection Section:

- Receipt, revision and approval of payment bills incoming from ministries and other government units, issuance of government bonds and effect transfers of amounts to beneficiaries and autonomous units (Ministry of Defense, ROP, RGO, etc.) via the (R.T.G.S) system of the CBO and other commercial banks.
- Receipt and keeping accounts of proceeds from all amounts of revenues, loans, aid, sale of stamps, contracts, corporate income tax, and other financial books along with the corporate income tax collected by the Secretariat General of Taxation.
- Monitoring the movement of the ministry's bank statements and cash amounts and making reports accordingly.
- Preparation and taking necessary action for a plan to issue government development bonds.
- Replying to SAI's comments and observations on the overall financial and administrative performance.

Roles and responsibilities of Control and Financial Documents' Section:

- Receipt, revision and approval of payment bills incoming from ministries and other government units, issue government bonds and effect transfers of amounts to beneficiaries and independent units (Ministry of Defense, ROP, RGO, etc.) via the (R.T.G.S) system of the CBO and other commercial banks.
- Performing all operations regarding the issuance, delivery and approval of checks.
- Proposing appropriate means to invest surplus cash and cover deficits.

Department of Public Accounts

The Department of Public Accounts looks after the following accounts:

- A - Ministries and government units';
- B - Autonomous units and public bodies';
- C - Pension funds'.

Department's roles and responsibilities:

- Opening, closing and keeping record of the general ledger as well as the outstanding accounts upon approval of HE/Undersecretary of the Ministry of Finance.
- Examining and monitoring applications for permanent or temporary loans, expenses for funding infrastructure projects as well as outputs of ministries and government units' accounts to prepare and adjust the final account of the State.
- Preparing monthly reports on financial position of the state including actual and estimated revenues and expenses, movement of assets and liabilities, all to be raised to the Board of the Financial Affairs and Energy Resources.
- Matching payroll accounts with the log book or bank statements, preparing settlement lists and auditing check bonds settlement received from various financial departments.
- Examining requests for writing off losses incurred by public funds according to Law and in coordination with concerned financial departments.
- Reviewing and approving accounts of public bodies, independent units, Omani embassies and diplomatic missions to make transfers and carry out necessary adjustments.
- Coordinating with the DG of Budget and Contracting, the Treasury Department and the Department of Ministries and Government Units' Accounts regarding the government's contribution to funds such as: the Pension Fund, the Oil Reserve Fund and the Oman Investment Fund, and analyzing received accounts, reports and investment plans thereof.
- Reviewing reports prepared by actuarial experts on Pension Fund's financial positions.

Roles and responsibilities of the Autonomous Units and Public Bodies' Section:

- Monthly examination and control of accounts and liquidity statements of units and public bodies, preparation of settlement bonds and effecting transfers in coordination with the Treasury Dept. and the Ministries and government units' accounts' section.
- Analysis and auditing of accounts provided by the State General Reserve Fund and the Oman Investment Fund along with the funding expenses for infrastructural projects towards submission to the Council of Financial Affairs and Energy Resources Council.
- Review accounts of embassies and Omani diplomatic missions' abroad, effecting permanent and temporary loans, cash transfers and settlements, and performing works associated with the International Monetary Fund, the World Bank and other international bodies and institutions.
- Keeping record of suppliers (beneficiaries).

The Ministries and government units' account' Section effects the following duties:

- Opens and closes general ledger accounts to match with bank accounts;
- Examines requests from ministries and government units for permanent or temporary loans, keeps record, settles, monitors repayments and prepares reports on State revenues, settlement statements, expenses and actual movement of assets and liabilities to be presented before the Council of Financial Affairs and Energy Resources Council;
- Opens outstanding accounts upon approval of HE / Undersecretary of the Ministry of Finance and effects withdraws, matching and settlement thereof.

Roles and responsibilities of the Pension Funds' Accounts' Section:

- Coordinating with the DG of Budget and Contracts regarding the government's contribution to pension funds, making necessary transfers and examining raised agendas, proposals and investment plans thereof.
- Monitoring and examining monthly and final accounts and raising reports and recommendations to HE Undersecretary of the Ministry of Finance.

Department of Loans

The department consists of the following two sections:

- (A) International loans;
- (B) Arabic and local loans.

Roles and responsibilities of the department:

- Examining reports and international financial bulletins on available types of financing (Islamic included) and monitoring developments, credit facilities and conditions to check funding and financing possibilities.

- Partaking in the preparation and review of feasibility studies for some sectors or economic projects for submission to funding bodies.
- Preparing annual and five-year budget plans for foreign local and Arab loans along with necessary bills of exchange for premiums and benefits and settlements according to (Debt Management System) methods.
- Preparing studies and researches on financing agreements, loans and external public debt, assessing and following up the implementation of projects funded and managed by the Oman Development Bank and commercial banks.
- Making field visits to funding bodies whenever the need arises.

The Directorate General of Investments

It consists of the following organizational divisions:

- (A) Section of internal design;
- (B) Department of financial investments;
- (C) Department of project privatization;
- (D) Department of Government Properties.

Roles and responsibilities of the Directorate:

- Examining government investment opportunities, preparing and analyzing necessary investment reports, contracts and agreements, and negotiating terms and outcomes with investors to make appropriate assessments and recommendations to competent authorities.
- Preparation of annual budget estimates of the expected return of investments and collection of revenues from dividends, interest receivables and liquidity surpluses - if any- in the draft Budget of State.
- Keeping record of all investment- related transactions and government- owned securities, monitoring revenue collection and preparing exchange bonds against obligations in coordination with competent authorities.
- Examining, analyzing and advising on financial statements, reports and meetings' agendas of the boards of directors of public bodies, associations, companies, committees and members appointed by the Ministry of Finance and either nominated to the Council of Ministers or to take part in international conferences and seminars.
- Carrying out inventory works, insuring and keeping records and certificates of property rights and diagrams of sites owned by the State and monitoring the collection of rents and settlement of differences or deficits.

Roles and responsibilities of the Department of internal coordination:

- Receipt, keeping records, distributing and monitoring incoming and outgoing correspondences.
- Preparing requests for stationary, supervising filing, printing and monitoring the proper use and maintenance of machinery and related services.

Department of financial investments

It consists of the following:

- (A) Section of Foreign investments and productive sectors;
- (B) Section of financial investments for service sectors
- (C) Section of investment data and reports

The department effects the following roles and responsibilities:

- Examines government investment proposals and proposals for restructuring capitals of companies in which the government owns shares and assesses potentials and expected outcomes.
- Negotiates with investment receiving bodies according to terms and requirements, prepares and keeps contracts and agreements and relevant bills of exchange, oversees the collection of revenue from dividends and interest receivables to prepare the annual budget estimates and evaluate outputs towards availing appropriate recommendations to competent authorities.
- Examines, updates, analyzes and advises on financial statements, reports and meetings' agendas of the boards of directors of public bodies, associations, companies as well as committees referred to the DG as representatives of the MOF.
- Explores the needs of companies, organizations and institutions which receive government contributions, funding or support and prepares data and notes on the development of their activities and problems towards submission to the Undersecretary of the Ministry of Finance.

Department of projects' privatization

It consists of the following:

- (A) Division of privatization.
- (B) Division of projects' research.

Roles and responsibilities of the Department:

- Expressing opinions regarding the suggestions provided by ministries and stakeholders to identify projects and companies' offers.
- Examining and analyzing the financial implications of privatized projects, overseeing the collection and receipt of revenues and the valuation of subsidies allocated to companies besides any other expenses associated with the privatization of projects, issuing bills of exchange against projects' obligations and preparing annual budget estimates.

Roles and responsibilities of the division of privatization affairs:

- Expressing an opinion regarding the suggestions provided by ministries and stakeholders to identify privatized projects to which the government contributes to prepare efficiency reports thereof.
- Examining and analyzing companies' offers and the financial implications of the projects, overseeing the collection and receipt of revenues and the valuation of subsidies allocated to companies besides any other expenses associated with the

privatization of projects, issuing bills of exchange against projects' obligations, keeping necessary records and preparing annual budget estimates.

Roles and responsibilities of the projects' research Division:

- Examining financial impacts and expressing an opinion on suggestions made by ministries and stakeholders to identify, analyze and evaluate final consultancy studies submitted by companies or offices concerning the projects to be privatized.

Department of Government Property

The department consists of two sections as follows:

- (A) Survey, management and dispositions
- (B) Follow-up

The department performs the following roles and responsibilities:

- Carries out the survey, receipt and registration of ownership bonds, diagrams or sketches of sites of state-owned private equity and real estate.
- Coordinates with ministries and government units to conduct annual inventory of government properties and real estate and takes necessary measures for rent and sale transactions.

Directorate-General for Administrative and Financial Affairs

It consists of the following organizational divisions:

- (A) The Personnel department.
- (B) Department of Administrative Affairs.
- (C) Department of Finance.
- (D) Department of Public Relations and Information.

The DG undertakes to perform the following roles and responsibilities:

- Verifies and insures the appropriate implementation of the provisions and amendments of the Financial Law and its Executive Regulations, the Civil Service Act, the Government Tender Law, the Law for concluding financial transactions - both external and internal- in addition to other applicable laws and regulations.
- Takes necessary measures to announce vacancies and monitors phases of recruitment or re-recruitment, registration or renewal of employment contracts and promotion matters for Omani and expatriate employees.
- Prepares payroll lists of employees eligible for promotions and bonuses (periodic or special) to be presented to the Personnel Committee and determines method of repayment for debts owed to employees and advances granted to them.
- Responds to incoming messages, examines complaints and grievances submitted by employees seeking settlements on issues concerning salaries or wages, allowances, promotions or bonuses, etc.

- Obtains necessary decisions to transfer or lend employees within or outside the ministry, or to release them for official missions or for studies, stop or terminate their work upon approval of the Personnel Committee and monitors the implementation of the same.
- Avails, distributes forms and reports to various DGs and departments, marks record reports, disseminates decisions and circulars relevant to Civil Service issues to all staff in the ministry and prepares scientific and theoretical developmental studies.
- Identifies the training needs of the ministry's departments and proposes training policies.
- Takes necessary measures to maintain, repair and preserve the Ministry's premises and gardens, looks after stores, redeems incoming tasks, tools and machinery to meet needs of furniture, tools, office equipment and supervises printing, imaging and copying works.
- Takes necessary measures to provide housing for the ministry or employees in accordance with the provisions of the regulations, publications and circulars issued in this regard and oversees the issuance and review of purchase orders, invoices and bills of exchange for maintenance and repairs of such housing and buildings in coordination with the Department of Financial Affairs.
- Supervises the distribution of department workers and professionals to their places of work, use of the telephone switchboard and pays bills for water and electricity consumption.
- Prepares the financial affairs' annual budget in coordination with the committee for budget preparation and follow-up.
- Coordinates with the GD of Income and Investments to open necessary letters of credit for financial affairs and settle their assets with accounts' records.
- Issues news and informative releases and prepares an archive of all important events and occasions in coordination with the Office of His Excellency/the Minister and HE /the Undersecretary and supervises the preparations and arrangements of conferences and meetings held by the ministry.
- Books tickets and prepares visas for officials and employees when conducting official missions or training courses and for non-Omanis during normal travel vacations and takes procedures for the reception and farewell to members of the ministry's official delegations.

Personnel Department

It includes the following sections:

- (A) Recruitment and budgeting;
- (B) Career planning and training;
- (C) Vacations and filing.

The Department's roles and responsibilities include the following:

- Taking necessary measures to announce vacancies and supervising phases of recruitment or re-recruitment, registration or renewal of employment contracts and promotion matters for Omani and expatriate employees.
- Registering, preparing and keeping record of lists of employees: new, on probation, re-recruited and those eligible for promotion, allowances (periodic or

exceptional), bonuses, or who are subject for termination with view to present all propositions to the Personnel Committee.

- Preparing the financial affairs' annual budget in coordination with the committees for budget preparation and follow-up.
- Examining and responding to incoming complaints and grievances submitted by employees concerning denial of promotion or allowances and obtaining necessary decisions to transfer or lend employees within or outside the ministry.
- Supervising and monitoring the smooth running of service and updating records for employees concerning (dues, health coverage, normal leaves, offences, suspensions, service certificates, etc.)
- Identifying the training needs of the ministry's departments and proposing policies therein.

Roles and responsibilities of the recruitment and budgeting Section:

- Taking necessary measures to announce vacancies and following up phases of recruitment or re-recruitment, registration or renewal of employment contracts and promotion matters for Omani and expatriate employees.
- Registering, preparing and keeping record of lists of employees: new, on probation, re-recruited and those eligible for promotion, allowances (periodic or exceptional), bonuses or who are subject for termination, with view to be submit all data to the Personnel Committee.
- Preparing the financial affairs' annual budget in coordination with the committees for budget preparation and follow-up.
- Examining and responding to incoming complaints and grievances submitted by employees concerning denial of promotion or allowances and obtaining necessary decisions to transfer or lend employees within or outside the ministry.
- Supervising and monitoring the smooth running of service and updating records for employees concerning (dues, health coverage, normal leaves, offences, suspensions, service certificates, etc.)
- Identifying the training needs of the ministry's departments and proposing policies therein.

The career planning and training section carries out the following responsibilities:

- Creates new jobs, sets functions and description cards as per the ministry's functional structure, and takes necessary action towards introducing departments and sections.
- Identifies training needs, missions and scholarships, proposes training policy, rules and trends for the staff of the ministry and follows up implementation.
- Takes necessary measures on the nomination of staff for undergraduate and graduate studies, monitors and report on trainees' programs of study and training and coordinates therein with institutes and centers or organizations involved in training, whether internal or external.

- Works on the HR system with respect to staff's requests for nomination for training courses inside and outside the Sultanate or for transfers and loans and prepares monthly and annual reports on departments' activities.

Roles and responsibilities of vacations and records Section:

- Provision of data, keeping files and enclosing decisions and documents on personnel careers.
- Monitoring the regular routine work of the ministry's employees: controlling absenteeism and acting in the event of violations to work rules and regulations and implementing disciplinary administrative measures.
- Addressing the ministry regarding employees' ordinary leaves, revising additional pay requests and issuing administrative letters and certificates.
- Facilitating access to papers, files or records requested or enquiries made by the State Audit Institution staff.
- Preparing experience and service certificates as required by employees in coordination with the various directorates and departments.

The Financial Department

It consists of the following sections:

- (A) Budget and accounts.
- (B) Payroll.
- (C) Procurement.

The roles and responsibilities handled by the department:

- Preparation, examination and analysis of drafts of the Ministry's annual and developmental budgets in coordination with the committee of budget preparation, following-up implementation and taking necessary action to make modifications and adjustments therein.
- Taking necessary measures to purchase register and scrutinize purchases and sales' orders and receipts against service or business costs and reviewing contracts and agreements concluded by the ministry.
- Entry of data and review of exchange bills for salaries and benefits of companies and employees.

Roles and responsibilities of the Budget and Accounts' Dept:

- Preparation, examination and analysis of drafts of the Ministry's annual and developmental budgets in coordination with the committee of budget preparation, following-up implementation and taking necessary action to make modifications and adjustments therein.
- Taking necessary measures to purchase register and scrutinize purchases and sales' orders and receipts against service or business costs and reviewing contracts and agreements concluded by the ministry.

- Entry of data and review of exchange bills for salaries and benefits of companies and employees.

Roles and responsibilities of the payroll section:

- Entry, amendment and monitoring the financial data of employees (salaries and benefits), service- providing companies along with connected auditing and reporting works.

Roles and responsibilities of the Procurement Dept.:

- Receipt, taking necessary service and procurement procedures on requests for supplies from administrative affairs, recording purchase orders and bills of exchange, following up receipts' and bills' referrals from suppliers and prepare relevant reports.

Department of Information and Public Relations

This department consists of the following:

- Public Relations Section
- Information Section

Roles & Responsibilities of the Department:

- Issuing and regularly renewing passports, visas and residence permits and related transactions via competent authorities for the Ministry's staff on official missions or training sessions as well for non-Omani staff and their dependents;
- Arranging reception and farewell formalities, preparing programs for ministry guests and senior officials and coordinating with security authorities for their security and protection;
- Arranging for conferences, meetings and other official gatherings within the ministry or elsewhere and coordinating with media networks for coverage and updates;
- Supervising and documenting the ministry correspondence and make necessary follow-ups for regular financial issues with regard to the department's roles and duties;
- Observing, archiving, documenting, advertising and reporting any published materials or broadcasts about the ministry activities or events;
- Feeding and supervising the ministry's website, monitoring the ministry's subscription in magazines and newspapers and preparing monthly and annual reports of overall action;

Directorate General of Finance in Salalah

The organizational structure of this directorate is as follows:

- a) Department of Internal Coordination
- b) Department of Treasury & Accounts
- c) Department of Budget & Income
- d) Department of Administrative & Financial Affairs

Roles & Responsibilities of DG of Finance:

- Joining the DG of Budget and Contracts in preparing the draft of the general budget and budgeting schedules of new projects run by ministries and government units in the Governorate of Dhofar;
- Taking all necessary procedures for the collection and expenditure of revenues and supervising credit openings, payment of institutional bills, money deposits and control, country-owned properties and government accounts management in accordance with official procedures and regulations;
- Coordinating with the ministry on the procedures for insurance of real-estate, moveable property and stores' contents related to the government units in Dhofar Governorate;
- Representing the ministry as a member in Boards of Directors at various organizations, institutions, companies and government committees in the governorate;
- Determining the approvals of proposals for the Directorate to be included in the draft budget of the Ministry of Finance and following up its execution;
- Preparing costs of procurement services or running of business after being financially and legally reviewed according to regulations, systems and procedures at the ministry;
- Receiving any amounts supplied for the Directorate, preparing bills of exchange and recording them in accordance with the Fiscal Law regulations;
- Receiving documents and financial records as well as all incoming correspondence to the Department, recording them in the existing records and then distributing them to competent departments along with decisions, publications and circulars issued by the ministry or the DG to financial divisions and government units in Dhofar Governorate;
- Preparing regular statements of existing posts and vacancies for submission to the Undersecretary of the Ministry of Finance and coordinating with the Department of Personnel Affairs and Ministry of Civil Service to carry out recruitment procedures;
- Preparing a regular statement of leave balances and schedule for the Directorate staff;
- Proposing training plans and programs for the Directorate staff in coordination with competent departments to include the same in the annual training plans;
- Preparing performance reports for Directorate staff in coordination with respective departments;
- Coordinating with the Department of Personnel Affairs regarding financial rights and rewards of Ministry staff;

Department of Treasury & Accounts

It consists of the following sections:

- A. Treasury;
- B. Accounts;

C. IT.

Roles and Responsibilities of the Department:

- Calculation and collection of weekly received revenues from government units in Dhofar Governorate and repayment of debts considering the bills of exchange after verifying the fulfillment of necessary procedures;
- Issuance of checks and bills of exchange to be approved and recorded in the computer system according to the Unified Financial System as well as making bank transfers to overseas beneficiaries;
- Taking procedures for issuing and delivery of (checks drawn in foreign currency) in favor of overseas beneficiaries via their respective government units;
- Preparing and getting documentary credits for bills of exchange relating to deposited receipts, control funds and managing transfers between certified banks in Governorate of Dhofar;
- Following up the procedures for collecting and receiving any bounced cheques from banks and taking necessary actions thereon;
- Preparing cash flow bank statements, settling account balances and making adjustments of open accounts in coordination with the competent departments at the Ministry;
- Examining requests from government units located in Dhofar Governorate to amend current budget allocations and capital, and forwarding them to the Budget Department in the ministry;
- Examining requests from governmental units located in Dhofar Governorate for loans, monitoring balances of government financial stamps, getting other liabilities linked to the accounts of beneficiaries and taking appropriate action thereof;
- Working with the DG of Budget and Contracts in the ministry when discussing, crediting, approving and overseeing annual budgets and in executing projects of government units located in Dhofar;
- Preparing monthly reports of Department's achievements and activities.

Directorate General of Income

It consists of the following:

- A- Department of Internal Coordination;
- B- Department of Various Income;
- C- Oil Revenue Dept;
- D- Gas Revenue Dept.

Roles & Responsibilities of the Directorate:

- Taking necessary measures for separate collection of oil and gas revenues;
- Examining terms of agreements to be concluded with oil and gas companies and the approvals thereto along with expenses incurred in coordination with the concerned authorities;
- Following up the developments of global oil and gas prices, production and reserves, studying the financial aspects of projects and expressing views on enhancing the selling prices of petroleum products;

- Preparing bills of exchange with data on the following for submission to competent DGs of the MOF:
 - a) PDO or other oil companies' expenses as per agreements concluded with them;
 - b) Bounced oil residue and enhancing the selling prices of petroleum products;
 - c) Transferring Funds to the Government General Reserve Fund, Oil/Gas Reserve Fund and any other concerned funds;
 - d) Observe on-going payments;
 - e) Price differences due to customers for the direct sales of oil;
- Preparing bills of exchange and down settlements in respect of gas and oil and receipt of its revenues in coordination with competent DGs at the MOF;
- Preparing 5-year plans and annual estimates of revenues and expenditure of oil and gas in coordination with concerned authorities;
- Keeping bank guarantee letters provided by gas companies and controlling over revenues through conducting a monthly reconciliatory accounts under enforced laws and regulations;
- Examining maritime transport of liquefied natural gas and following up relevant draft issues in coordination with concerned authorities, and in particular:
 - a) Project agreements and contracts to be concluded;
 - b) Coordination with companies regarding advisers and experts' charges and services;
 - c) Coordination with concerned authorities regarding approval and settlement of obligations of transactions of companies' activities and the operating system of government ships including;
 - d) Taking necessary administrative measures and obtaining approvals for investments related to the project;
 - e) Preparing necessary reports;
- Suggesting ways for activation and development of government revenues in coordination with concerned government units and agencies;
- Coordinating with DG of Budget and Contracts at the MOF to examine contracts and budget estimates of government projects and to collect revenues;
- Monitoring progress of projects and regularly ensuring and reviewing companies' compliance with deadlines as well as intact supply of receipts and revenues to relevant ministries and government units and then to the MOF;
- Coordinating with ministries and government units in identifying relevant categories of fees and ceilings' limits ahead of issuing necessary Royal Decrees or ministerial decisions;

- Coordinating with ministries and government units regarding the sale of allocated movables and preparing monthly statements for estimated and actual revenues with direction on measures to be taken in the event of non- collection or shortfalls;
- Examining requests from ministries and government departments and recovering the previously collected amounts as income for values exceeding RO 1000;
- Supervising the printing and distribution of official documents including receipts of bonds;
- Supervising the printing, archiving and distributing of financial stamps in light of available quantities to meet the needs;
- Examining requests for exemption from taxes, fees, debts or other owed amounts in accordance with laws;

Department of Other Income

This department consists of the following sections:

- 1) Tax Revenues;
- 2) Other Revenues;
- 3) Collection

Roles & responsibilities of the Department

- Preparation of drafts of Ministerial decisions relating to the reduction or elimination of custom duties, exemption of custom facilities or certain firms in coordination with the ministry's legal department;
- Handling all issues related to tax and customs including:
 - Settling tax customs amounts for oil and gas companies;
 - Compensating oil and gas companies with the value of custom tax;
 - Compensating companies under custom- exemption according to special contracts signed with them (non-oil and gas companies);
- Monitoring the clearance account with GCC countries' and the settlements thereto along with issues related to the Arab and Gulf Customs Union and matters concerning economic affairs such as Free Trade and transit- transport agreements, etc;
- Preparing a detailed and justified monthly report of collected customs tax revenues from customs ports in the Sultanate;
- Examining VAT drafts, applications for exemptions, installments or other amounts owed to the government;
- Examining requests for the sale of government movables abroad or their transfer between government or private units and partaking in committees to estimate and collect the basic selling price for government- held auctions and movables as well as writing-off inventory and considering requests thereof;
- Supervising the processes of printing of official receipts, supply permits and financial stamps, the distribution of fiscal stamps to government units and revising, preparing

settlement bonds, keeping records and annual reports on stocks and sales and examining relevant applications whether for collecting revenues or to increase, reduce or recover custody thereto.

Dept. of Oil Revenues:

It consists of the following:

- Exchange and Collection Section
- Concession Contracts and Projects Section

Roles and Responsibilities of the Dept.

- To take necessary measures to collect, monitor and prepare monthly reports on oil revenues, production, sales and inventory- both collected and expected;
- To prepare five-year plans and annual estimates of oil revenues with figures and propositions on estimated revenues and actual expenses, income and expenditures, allocations of General Government Reserve Fund and Oil Reserve Fund in coordination with concerned authorities;
- To observe the global developments of oil prices and production, review the contracts for the sale of Omani oil and express opinion on the selling prices of petroleum products;
- To prepare bills of exchange for the following data to be forwarded to the competent DGs in the MOF:
 - PDO or other oil companies' expenses as per the agreements concluded with them;
 - Bounced oil residues and proposed enhancements to the selling prices of petroleum products;
 - Transferable amounts to the Government General Reserve Fund, Oil /Gas Reserve Fund and any other related funds;
 - Observe on-going payments;
 - To calculate price differences owed to customers from the direct sales of oil;
- To review concession, sale and purchase agreements to be signed with oil companies and develop marketing strategies;
- To revise and audit budgets of oil companies, review expenses of projects in oil and gas sectors in various areas and follow up government approvals thereof;

Gas Revenue Dept.

It consists of the following:

- Department of exchange and collection;
- Department of projects and concession contracts.

Roles and Responsibilities:

- Taking necessary measures to follow up the collection of gas revenues and prepare monthly, annual and five-year statements and plans for estimates of revenues and gas expenses in coordination with the concerned authorities;
- Representing the ministry in some activity- related committees of oil and gas companies and draft the agreements and contracts of foreseeable projects;
- Preparing explanatory notes and speeches on topics related to the department of Exchange and Collection and opinionate on imposing penalties on delayed gas revenues;
- Coordinating with concerned authorities regarding the transactions related to companies activities and projects including the payments, obligations, investments, gas reserves, etc.

Directorate General of Budget and Contracts

This Directorate consists of the following:

- Department of Services, Housing and Energy Sectors' Budget;
- Department of Education, Health and Production Sectors' Budget;
- Contracts Department;
- Department of General Budget Preparation and Follow-up.

Roles & Responsibilities of the directorate:

- Examination of ongoing projects, budgets and estimation of annual revenues;
- Preparation and review of draft budgets of ministries, government units and other sector's agencies in coordination with the concerned authorities;
- Monitoring the implementation of current budget and capital budget as per the Law and Regulations and keep necessary records;
- Observing requests from ministries, government units to amend agendas, grades and annual financial liquidity allocations for projects according to Law and Regulations;
- Preparation of statistical data related to ongoing and capital budget and revenues, as well as examining aspects of current and capital spending and submitting proposed guidelines to minimize the burden on expenditures;
- Review of any contracts or commitments with consequent financial obligations exceeding half a million Rials;
- Observing difficulties or problems of ministries and government units during the execution of contracts in terms of impacts, financial burdens and the examining various orders issued by ministries and other government units;
- Coordinating with Loans Department in the Directorate-General of Treasury and Accounts for loan- financed projects.

Directorate General of Financial Planning

It consists of the following organizational divisions:

A - Department of Internal Coordination;

B- Department of Studies and Financial Systems;

C- Financial Audit Department;

D -Department of Statistics and Financial Research.

Roles & Responsibilities of Department of Internal Coordination:

- To receive the incoming and outgoing correspondence, document them and forward them to competent departments;
- To prepare service requests and follow up any administrative transactions required for Directorate employees;
- To supervise the Directorate printing and photocopying works and monitor the proper use of the existing machinery along with periodic maintenance;

Department of Studies and Financial Systems

This department consists of:

- 1- Financial Planning Section;
- 2- Studies Section;
- 3- Financial Systems Section.

Roles & Responsibilities of the Financial Planning Section

- Developing annual and five-year financial plans to identify available resources of revenues, grants and facilities and specify the terms of various uses;
- Preparing the rules to be included in the Annual Budget publication and developing and evaluating a plan for proposed public spending and its rationalization methods;
- Examine suggestions provided by ministries and government units either to impose taxes and new fees or to modify those imposed in coordination with the concerned authorities;
- Examine ways to enhance and develop government- generated revenues and their collection;
- Assess the financial situation of the country on a quarterly basis.

Roles & Responsibilities of Studies Section:

- To study and amend- if necessary- the bases of proposed policies, financial systems and procedures in coordination with concerned entities;
- To prepare, supervise statistical research, studies and reports- analyzing the financial situation of the country and means of availing funding & liquidity and keep up acting

according to updates from all related domestic, regional and international financial organizations.

Roles & Responsibilities of Department of Systems:

- Proposition and preparation of draft financial laws, regulations, guidelines for the governmental financial system, a Unified Accounting System, MOF's procedures manual and examine necessary adjustments in coordination with the Legal Affairs Section;
- Expressing views on the structural organization of departments.

Financial Audit Department:

The FAD consists of the following:

- General Accounts & Financial and Accounting Systems Section;
- Section of Organizations and Financial Institutions;
- Section for Auditing Government agencies, bodies and facilities.

Roles & Responsibilities of the Department:

- To examine and comment on reports prepared by the State Audit Institution for monthly and final accounts in coordination with the concerned DGs and departments;
- To examine, analyze and rationalize MOF's reports on the outcomes of indicators of government spending according to the General Budget directives;
- To examine, analyze reports received from the IMF and other financial organizations through the competent DGs and units;
- To verify the adequacy and effectiveness of financial and accounting systems, procedures, regulations and programs and act accordingly;
- To follow up the implementation by ministries and government units of the necessary measures in case of any financial irregularities;
- Work on the provision and projection of current and future financial data, plans and researches;

Secretariat General for Taxation

The SGT consists of the following:

- Secretary General's Office;
- Department of Administrative & Financial Affairs;
- Department of Taxpayers' Services;
- The Technical Office;
- The IT Section;

- Directorate General of Survey & Tax Agreements;
- Directorate General of collection;
- Directorate General of Investigation & Assessment

Roles and Responsibilities of Secretary General's Office

- Coordination of with offices of the Minister, the Undersecretary, concerned DGs and other relevant authorities in issues referred to the Secretary General;
- Preparation of summaries of reports, documents and agendas of meetings and events attended by HE the SGT;
- Performing any other direct administrative works and duties;

Roles and Responsibilities of Administrative and Financial Affairs

- To examine proposals for developing and amending the organizational structure of the departments of the Secretariat's DGs
- To coordinate with the Ministry's DG of Administrative and Financial Affairs and propose means for easing and updating work procedures;
- To oversee the Secretariat's IT section in coordination with the GD for financial planning;
- To prepare and process ticket allowance compensation requests for the SGT's staff;
- To work out annual estimates for the Secretariat's budget and expenditure in coordination with the GD of Administrative and Financial Affairs.

Roles and Responsibilities of the Taxpayer Services Department

- To receive taxpayers and process their queries, claims and demands;
- To educate and sensitize taxpayers with tax aims towards enhancing the levels of tax compliance and awareness.

Roles and Responsibilities of the Technical Office

- To prepare researches on tax policies, propose necessary amendments to tax laws and regulations and take necessary implementation procedures therein;
- Expressing an opinion on matters referred from departments, DGs and the SGT in coordination with concerned authorities;

- To prepare drafts of administrative decisions and circulars as per the Income Tax Law provisions and supervise the necessary regulations for risk management programs including the study of tax- evasion cases;

Roles and Responsibilities of the IT Section

- Operating the Secretariat's Information Center, supervising and monitoring its electronic portal and systems development;
- Undertaking the technical analysis of projects' contracts and computer supplies, networks and services;
- Maintaining and updating necessary backup copies of software applications and data for use in emergency cases;
- Linking the Secretariat to the global information network (Internet) by installing appropriate hardware components and updating communication channels;
- Providing technical assistance and solutions to all users within and outside the Secretariat to ensure the effective operation of the system and its servers;

Directorate General of Survey & Tax Agreements

This Directorate consists of the following departments:

- Survey;
- Tax Returns and Registration;
- Tax Agreements.

Roles and Responsibilities of Survey Department.

- To survey the institutions, companies and establishments located within the designated locations and provide data and information thereof;

Roles and Responsibilities of Tax Returns and Registration Department

- To take necessary procedures to receive initial income returns, accounts and financial statements from taxpayers;
- To express an opinion on the requests submitted by taxpayers to extend the deadline for submission of returns, accounts or records and refer the same to the DG of Investigation and Assessment.

Roles and Responsibilities of Tax Agreements Department:

- To participate in the conclusion of international agreements for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income;

- Receiving delegations representing governments of foreign countries for bilateral negotiations in coordination with competent authorities;
- To take the necessary legal procedures for the issuance of Royal Decrees to ratify signed agreements.

Directorate General of Collection:

It consists of the following:

- Collection and Follow-up Department;
- Department of Administrative Enforcement.

Roles and Responsibilities of Collection and Follow-up Department:

- To forward notifications to taxpayers as per Law towards collection of withholding tax and other taxes and keep and organize records thereof.

Roles and Responsibilities of Administrative Enforcement Department

- Implementation of administrative measures in case of sale of assets by taxpayers and determine taxes resulting from such sale;
- To keep records of involved cases in coordination with the Department of collection and follow-up;
- To take necessary procedures to sign a seizure in cases subjecting the SGT rights to loss and notify the DG of Investigation and Assessment thereof.

DG of Investigation and Assessment:

- 1st Department of Investigation and Assessment;
- 2nd Department of Investigation and Assessment;
- Department of Tax and Custom Exemptions;
- Large Taxpayers Unit (LTU).

Roles and Responsibilities of the DG of Investigation and Assessment:

- To prepare, issue and rectify assessments, revised assessments and additional assessments;
- Preparing and submitting proposals to the Secretary General for imposition of penalties;

- Preparing and submitting proposals to the Secretary General on objections filed by taxpayers against assessments and decisions as well as other tax disputes namely, contestation, tax suits and appeals;
- Commenting on requests for change in accounting period, method of accounting and maintaining accounts in foreign currency;
- To examine requests from the Ministry of Commerce and Industry or other relevant ministries regarding tax exemptions and any renewals thereof.