

سلطنة عمان  
المجلس  
الرقابي  
للحسابات  
الدولة



## **Offences Stipulated in the Protection of Public Fund and Avoidance of Conflict of Interest Law Issued by Royal Decree No.2011/112 and the Prescribed Penalties therefor**

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State Audit Institution receives complaints & reports via different channels, such as toll-free: (8000008)



Transgressing, disposing, seizing, owning or acquiring public fund by prescription

Article (15) in terms of article (4) of Protection of Public Fund and Avoidance of Conflict of Interest Law.



Misuse of public fund

Article (15) in terms of article (5) of Protection of Public Fund and Avoidance of Conflict of Interest Law.



Failure to inform the concerned authorities of any proven violation against public funds.

Article (15) in terms of article (5) of Protection of Public Fund and Avoidance of Conflict of Interest Law.



Assuming the role of a broker, agent or sponsor to any company or establishment whose activities are related to the employer of the government official.

Article (15) in terms of article (8) of Protection of Public Fund and Avoidance of Conflict of Interest Law.



Using public fund for personal purposes or in any way other than the purposes to which they are allocated.

Article (15) in terms of article (9) of Protection of Public Fund and Avoidance of Conflict of Interest Law.



Combining his position or work, whether temporary or permanent, with any other work in the private sector related to his position or work without obtaining a permission.

Article (15) in terms of article (10) of Protection of Public Fund and Avoidance of Conflict of Interest Law.



Failure of government official to submit financial declaration to the State Audit Institution whenever requested.

Article (15) in terms of article (12) of Protection of Public Fund and Avoidance of Conflict of Interest Law.

Imprisonment of not less than six months and not exceeding two years as well as removal from position or work and confiscation of all funds obtained in violation of the law.



Using his position for realizing an advantage for himself or for others or using influence to facilitate others to obtain a benefit or preferential treatment.

Article (16) in terms of article (7) of Protection of Public Fund and Avoidance of Conflict of Interest Law



Concluding any transaction that would affect or lead to waste of public funds.

Article (16) in terms of article (7) of Protection of Public Fund and Avoidance of Conflict of Interest Law



Having a share for himself or his minor children in a company, establishment or business that aims to make profit, which directly associated with his work after the issuance of the Protection of Public Fund and Avoidance of Conflict of Interest Law.

Article (17) in terms of article (11) of Protection of Public Fund and Avoidance of Conflict of Interest Law

Imprisonment of not less than one year and not exceeding three years as well as removal from position or work and confiscation of all fund obtained in violation of the law.

Imprisonment of not less than three months and not exceeding one year as well as removal from position or work and confiscation of all fund obtained in violation of the law.

◆ **Governmental official:** Every person that holds governmental position or holds a job, either permanently or temporarily in any of the units of State administrative Apparatus, with or without remuneration; the government officials include the members of Majlis Oman, representatives of the government in the companies, and the employees of the companies fully owned by the government or in which the government has more than %40 of its capital.

◆ **Public fund:** All movable and immovable assets whether they are privately or publicly owned by the State or any of the units of State Administrative Apparatus or the companies in which the government holds more than %40 of its shareholding and the private funds managed or supervised by these units, such as the endowment, zakat and funds of the orphan and the minor.