

In the Name of Allah, the Most Gracious, the Most Merciful

Kingdom of Saudi Arabia

No.:

Ministry of Finance

Date:

Riyadh 11177

Att:

Implementing Regulations for the State Revenue Law

Issued by Royal Decree No. (M/68) dated 18/11/1431 H

Chapter One

Estimating Revenues

Article 1:

The authority shall provide the Ministry with its estimated revenues every year (120) one-hundred and twenty days before the beginning of the State's fiscal year.

Article 2:

Estimated revenues submitted by the authority shall include the following:

2-1 A statement of cash revenues and revenues withheld at the source

2-2 Statistics supporting the estimates of each revenue account for at least two previous years

2-3 Elements taken into consideration upon preparing the estimates

2-4 Reasons for any increase or decrease in estimates

2-5 Statement of the actual collected amounts during the three previous fiscal years, broken down per year and per collected revenue

Article 3:

The Ministry may request the presence of officials or experts from the authority to discuss submitted estimates therewith. The Ministry may amend said estimates and notify the authority of the same.

Chapter Two

Revenue Development

Article 4:

Without prejudice to the provisions of other laws, the authority may not invest the cash revenues thereof.

Article 5:

The authority shall develop the investment of its resources including lands, real estate, and other resources, and it may, for such purpose, benefit from the programs and programs concerned with developing, improving, and monitoring investments thereof. The authority may also seek the services of houses of expertise and consulting offices to conduct studies related to the development of investments, and the same shall be undertaken in accordance with regulations.

Article 6:

The unit provided in Paragraph B of Article 4 of the Law shall be established within authorities with reoccurring revenues whose nature so requires. Said unit shall be called the “Revenues Development and Follow-up Unit”.

Article 7:

In addition to the duties stipulated in Article 5 herein, the unit shall be responsible for the following:

7-1 Preparing an estimate of the revenues as per the data stipulated herein

7-2 Following-up the collection, deposit, and registration of revenues as per set deadlines

7-3 Verifying the use of approved collection procedures

7-4 Examining impediments hindering the collection of revenues due for collection by the authority and proposing suitable solutions

7-5 Conducting studies to find new revenue sources

7-6 Preparing quarterly reports regarding the unit's accomplishments to be submitted to competent authorities

Article 8:

The Ministry, after verifying that the authority has realized an increase in the revenues thereof, shall allocate 20% of said increase as part of the allocations of the authority’s budget for the following fiscal year as follows:

8-1 The allocation so made shall not exceed 5% of the total original allocations of the authority's budget for the previous year.

8-2 The allocation shall be distributed as follows:

8-2-1 No more than 30% as bonuses to the employees who contributed to the increase in revenue

8-2-2 No more than 30% for the development of investments provided for in Article 5 herein

8-2-3 The balance shall be remitted to other allocations in the authority's budget.

Article 9:

The bonus provided for in Article 6 of the Law shall be dispensed as follows:

9-1 The amount of the bonus granted to each employee shall not exceed three salaries per fiscal year, and the same shall be decided by the head of the authority.

9-2 The bonus shall only be granted to:

9-2-1 Employees of the revenues department and units subordinate thereto

9-2-2 Employees in charge of the development and promotion of investments

9-2-3 Employees who contributed to increasing revenues

Chapter Three

Collection of Revenues

Article 10:

State revenues shall be collected via *Sadad* System or any other methods or technologies approved by the Ministry.

Article 11:

The authority shall continue to collect the revenues thereof using receipts or methods used thereby pending connecting the collection of its revenues with *Sadad* System.

Article 12:

The Ministry shall connect the authority with *Sadad* System in order to collect the revenues thereof and it shall specify the time of connection and notify the authority thereof.

Article 13:

The authority may not open an account for the deposit of revenues with any bank without obtaining the approval of the Ministry and the Saudi Arabian Monetary Authority (SAMA).

Article 14:

The Ministry, upon connecting the authority with *Sadad* System, shall:

14-1 Open a pooling account in any local bank in agreement with the authority in order to deposit the revenues collected via *Sadad* System

14-2 Specify the accounts to which revenues shall be automatically transferred from the pooling account based on agreement with the authority.

Article 15:

The authority that collects its revenues via *Sadad* System shall:

15-1 Suspend all other collection methods in agreement with the Ministry

15-2 Implement an electronic compliance mechanism for the sums collected via *Sadad* System as follows:

15-2-1 Verification of *Sadad* System at SAMA against the sums paid in return for the services rendered by the authority

15-2-2 Verification of the revue of the authority and the branches thereof or any revenues collected for other Authorities

15-2-3 Verification and classification of revenues deposited in the pooling account

Article 16:

The authority shall transfer the weekly revenues deposited in the pooling account at the beginning of the following week to the accounts specified in *Sare'e* System.

Article 17:

The authority shall record the revenues deposited in the pooling account and the revenues transferred therefrom in the registries thereof.

Article 18:

The bank at which the pooling account is opened shall provide *Sare'e* System to transfer the revenues of the authority to specific accounts as scheduled, and said bank shall grant access to the Ministry and the authority to observe transactions on the account.

Article 19:

Neither the authority nor the bank may allow withdrawals from the pooling account or transfers of the sums deposited therein to accounts other than those specified by the Ministry.

Article 20:

The authority that collects its revenues using receipts shall:

20-1 Remit cash and cashier's checks to treasuries as per a collection order issued by the finance department (Form No. 1) as an original and a copy. The original shall be given to the payer to be

presented to the treasurer for the receipt of the amount, and the copy shall be kept in the receipt orders register.

20-2 Establish the receipt of cash and bank checks by receipts (Forms No. 2 and 2T) as follows:

20-2-1 Form No. 2 shall be used by treasurers.

20-2-2 Form No. 2T shall be used by collectors to remit sums collected thereby to the treasury of the authority.

20-2-3 Receipts in Forms No. 2 and 2T shall consist of an original and two copies. The original (the white receipt) shall be given to the payer, the first copy (the green copy) shall be attached to the dues statements, and the second copy (the yellow copy) shall be kept in the receipts register for reference when needed.

20-3 Collectors and treasurers shall not use more than one collection book at a time, and shall not issue two receipts (2-2T) until the due amount is received.

20-4 The value of valuable documents shall be collected without issuing receipts.

20-5 Treasurers and collectors shall, upon collecting dues in cash or by bank checks, issue receipts with serial numbers, provided that the same contain the name of the authority, collection date, the name of the payer of the revenue, the type of revenue, and the sum collected (in numbers and in words).

20-6 Authorities that use special forms for collection other than receipt Forms No. 2 and 2T shall continue using the special receipt forms in agreement with the Ministry.

Article 21:

21-1 The authority's collectors shall deposit collected amounts as follows:

21-1-1 Daily for collectors working at the head office

21-1-2 Every two days for collectors working in departments outside the head office but within city limits

21-1-3 Every three days for collectors working outside city limits

21-1-4 Not more than fifteen days as of the end of each month for collectors working in embassies outside the Kingdom

21-2 Treasurers shall deposit all revenues of the treasury at the end of each week irrespective of the value of the same.

21-3 When revenues amount to one-hundred thousand SR or the equivalent thereof in foreign currency, the same shall be deposited the day following the day of collection at most.

21-4 Treasurers and collectors shall, in cases where there are no branches of SAMA within city limits, deposit collected sums with the accounts specified by SAMA or at banks based on an agreement with the Ministry.

21-5 The treasurer of the authority shall issue, at the end of each day, a statement of the receivables he collected, attached with the collection orders and copies of receipts establishing collection.

Article 22:

The treasurer at the authority's branch shall:

22-1 Register cash receivables in the daily log of the treasury in the receivables field as established by collection orders and it shall register in the payables field in the log the sums deposited with SAMA along with the serial number and date of the receipt establishing deposit as issued by SAMA.

22-2 Submit a statement of collected sums and those deposited with SAMA to the financial affairs or accounts department on the dates specified by the authority attached with collection orders, copies of receipts, and deposit notices.

Article 23:

The treasurer shall, upon preparing the statement of collectables, provide the serial numbers of all receipts in order, and in the case of cancelled receipts, the serial number thereof shall be provided in the log with an annotation that the same is cancelled provided that the original and two copies thereof be kept in the receipts book and bear the annotation that the same are cancelled.

Article 24:

The competent administration at the authority shall, upon receiving the statement of collectables, review it and prepare a settlement permission to record the collectables.

Article 25:

No money other than state money and the like shall be kept in safes and treasuries.

Article 26:

The authority shall observe the following upon preparing deposit letters (Forms 4A-4B):

26-1 Periods shall not overlap from one month to another

26-2 The instructions and guidelines provided on the back of the form

26-3 The account numbers (whether main accounts or sub-accounts) for each revenue and the number of chapter and branch or branches of the authority

26-4 The number of the authority benefiting from the revenue shall be provided in the allocated space if the revenue is not its own

Article 27:

Where revenues are collected by a bank check, the same shall be made to the order of SAMA and the authority shall deposit said check at SAMA's branch or with the bank the authority deals with.

Article 28:

No other person within the authority other than the Treasurer or the collector may deposit funds at SAMA or with banks.

Article 29:

The authority shall deposit excess funds realized at the end of the fiscal year in the Ministry's current account in accordance with the regulations thereof.

Article 30:

30-1 Collection order books shall be printed by the government press and given serial numbers.

30-2 Receipt order books shall be considered valuable books and the same shall be printed by the government press and given serial numbers. All receipts shall bear the Ministry's stamp.

30-3 The authority shall keep such books in metal safes according to date of use to be referred to when needed.

30-4 The authority shall prepare a statement of the number of books it needs and submit the same to the government press. Such statement shall include the following:

30-4-1 The number of the most recently received receipts and the serial numbers, date of receipt, and type thereof (whether Forms 2 or 2T)

30-4-2 The number and type of books dispensed from the storage to treasurers and others and the numbers and date of issue thereof

30-4-3 The number and type of receipts not dispensed and remaining in storage along with the numbers thereof and the period during which the same are expected to be dispensed

30-5 Receipt books shall be under the custody of the employee receiving them and the same shall be registered as such. Said employee shall undertake to protect said books and he shall be liable in case of the loss or partial or total damage thereof unless it is established that such loss or damage was the result of a force majeure that could not be predicted or prevented.

30-6 Such custody shall be remitted by the recipient thereof by virtue of supporting documents upon remitting the corresponding funds or if the same are returned unused.

Article 31:

Where receipts or any part thereof are lost, the authority shall:

31-1 Specify the date on which such loss or damage has taken place and conduct the required administrative investigation to find out the reasons therefor

31-2 Announce the same in three local newspapers (provided that the official newspaper is one of them) and the person who has custody of the lost receipts shall be responsible for paying advertising expenses

31-3 Circulate the numbers of the lost receipts to other Authorities

Article 32:

The authority shall hold liable the person who is found to be responsible for the loss or damage of the receipts, and the same shall be responsible for the value thereof as follows:

32-1 Where the value of the receipts is predetermined, the value of the book shall be calculated by multiplying the number of receipts by the value.

32-2 Where the value is not predetermined, the value of the books shall be the higher value of the following:

32-2-1 The value of the book collected the previous fiscal year in the date equivalent to the date of loss or within the same period of the loss, as the case may be

32-2-2 The average values of the books collected for the four months preceding and the four months following the date of loss or damage

32-2-3 The average values of the books collected throughout the year preceding loss or damage

32-3 The Ministry and the General Auditing Bureau shall be provided with a copy of the procedures taken to address the loss or damage of receipts.

Article 33:

The authority may, after obtaining the Ministry's approval, entrust another entity with the collection of its revenues.

Article 34:

34-1 The authority shall establish a record for each fiscal year.

34-2 Recording the authority's revenues shall commence on the tenth day of Capricorn.

34-3 The authority shall record over-dispensed sums, and the same shall be collected in a subsequent fiscal year and remitted to the revenues account, except sums related to current projects, which shall be excluded from expenses.

34-4 The authority shall record revenues collected at the beginning of the fiscal year on the fifteenth day of the Hijri month or later as part of the revenue of the preceding month, and the authority shall record revenues collected at the end of the fiscal year on the fourteenth day of the Hijri month or earlier as part of the revenue of the preceding month.

Article 35:

The authority shall promptly use computer systems in all financial and accounting transactions thereof and shall transition from traditional bookkeeping and traditional methods for account and financial statement preparation to electronic methods.

Article 36:

The authority may not exclude any sum recorded in the revenues account without obtaining the approval of the Ministry or the financial auditor as per the powers granted thereto by these Implementing Regulations.

Article 37:

No sum may be excluded from the revenues account except from the account in which it was recorded.

Article 38:

The Ministry shall be responsible for approving waiver applications of sums from the revenues accounts of corporations and companies after the authority attaches the following:

38-1 A request submitted by the right holder

38-2 A valid copy of the commercial registry, national ID, or Iqama

38-3 A copy of the compliance certificate issued to the company or corporation by the General Authority for Zakat and Tax

38-4 A copy of documents establishing deposit in the revenues account

38-5 A copy of SAMA's notice establishing the deposit of the sum in the Ministry's current account

38-6 A statement showing the daily transactions of settlement items including the name of the right holder and the sum claimed

38-7 A summary showing the method of calculating fines, the value of which is requested to be waived, along with supporting documents in case the same are charged in the revenues account by mistake

38-8 The Ministry's approval to extend the contract and waive the fine in case the extension or fine were in accordance with relevant regulations

38-9 The competent person's approval to extend the contract if the extension was in accordance with relevant regulations

38-10 A copy of the reports establishing site handover and preliminary receipt in case the request of waiver is related to a fine for the delay in performance in public execution contracts

38-11 A copy of the award letter, memorandum of temporary receipt, and memorandum of inspection and receipt in case the application is relevant to delay fine in the performance of supply contracts

38-12 Financial acknowledgment, Form No. 7A

Article 39:

The authority's financial auditor shall be responsible for approving waiver applications of sums from the revenues accounts of individuals after providing the following:

39-1 The supporting documents stipulated for in paragraphs (38-1, 38-2 38-4, 38-5, and 38-6) of Article 38 herein

39-2 Financial acknowledgement, Form No. 7B

Article 40:

Amounts dispensed by way of exemption shall be recorded in the revenues account in red ink under 'special account' in the revenues record in order to deduct the same from the total revenues of said account.

Article 41:

Authorities that do not have financial auditors assigned by the Ministry shall refer waiver applications of individuals to the closest financial auditor at other Authorities.

Article 42:

The employee in charge of keeping the revenues book shall make an annotation beside the dispensed amount showing the disposal document's number and date.

Article 43:

Decisions and instructions applicable in cases of loss of original documents shall apply to waivers.

Article 44:

Where the sum upon which a waiver application from the revenues account is submitted is part of a group of sums recorded to such account, the authority shall provide a detailed statement explaining the same.

Article 45:

The authority shall, by the week following the end of each quarter of the fiscal year, submit the following to the Ministry:

45-1 Revenues registered in the records

45-2 Sums waived from revenues accounts with the Ministry's approval

45-3 Sums waived by virtue of the financial auditor's approval in accordance to the powers granted thereto

45-4 The treasury's dues on the debtor indicating the debtor's name (company, corporation, or individual), debt amount, commercial registry number, national ID or Iqama number, date and type of debt, and the sum paid.

45-5 Revenues withheld at source

Chapter Four

Attachment and Enforcement

Article 46:

The crediting authority shall undertake the following when the debtor fails to pay debt when due:

46-1 Give notice to the debtor to submit payment within (30) thirty working days from the date of notice, provided that the notice contains the debtor's name and address, debt amount, and date of payment, and if the debtor's place of residence is outside the Kingdom, the notice shall be served thereto via diplomatic missions

46-2 Serve a final notice of payment of debt within (15) fifteen working days if the debtor fails to submit payment within the period stipulated for in Article 46-1 herein

46-3 Apply for the issuance of a judicial order from the competent court for the attachment of the debtor's property if the same refuses to submit payment of debt or fails to do the same within the specified period of time or grace periods given thereto

46-4 Follow-up on the procedures of obtaining the judicial order

Article 47:

The debtor shall be deemed to have received the notice or warning in case the same is sent to any of the addresses thereof (post office box, fax, email, or text message) after receiving a receipt notice, as is provided by the systems of such means.

Article 48:

The authority, upon issuance of the judicial order, shall request that the debtor's property be attached in a value commensurate with the debt thereof by addressing the following authorities:

48-1 SAMA to apply attachment on the monies thereof with banks and to provide the authority with a statement of the accounts thereof

48-2 The Capital Market Authority to apply attachment on the stocks and bonds thereof

48-3 The Ministry to apply attachment on the monies due thereto and to the goods incoming to his account through ports

48-4 The Ministry of Justice to apply attachment on real estate properties thereof

48-5 The Public Pension Agency to apply attachment on the remuneration thereof or the quarter of the pension salary thereof if the same is retired

48-6 The General Organization for Social Insurance to apply attachment on the remuneration thereof or the quarter of the retirement salary thereof if the debtor receives a social insurance salary

48-7 Private corporations and companies to apply attachment on the quarter of the salary if the debtor is subject to the Labor Law

48-8 A memo shall be circulated to all other government entities to apply attachment on any dues in a value equivalent to the debt, excluding the values of bank guarantees

Article 49:

Authorities shall enforce such attachment in a sum commensurate with the debt and report to the crediting authority within a period that shall not exceed (10) ten days from the date of receiving the attachment request.

Article 50:

The crediting authority shall, after receiving the entities' responses, instruct each entity that reported the application of attachment to the monies of the debtor within a period of (10) ten days either to enforce or suspend the attachment.

Article 51:

The authority may track the monies disposed of by the debtor to the first-degree relatives thereof as of the date of issuing the attachment decision and receiving a judicial decision for enforcement.

Article 52:

The crediting authority shall enforce on the cash balances of the debtor, and should the same be insufficient, enforcement shall be made on the stocks, bonds, and other movable properties of the debtor, and then the real estate properties thereof.

Article 53:

Attachment and enforcement applications related to the monies of debtors with banks shall be conducted via SAMA.

Article 54:

Where the bank or financial institution receives an application for handing over attached assets, the value thereof shall be transferred to the crediting authority.

Article 55:

The authority shall observe the following upon applying attachment on the debtor's real estate properties:

55-1 Estimate the value of the property by a specialized committee of no less than three members, among whom shall be a member from the Ministry (State Properties Authority), and the committee may seek the services of relevant experts.

55-2 Form a committee for selling the property composed of no less than three members to conduct a public auction or open envelopes and examine offers submitted in the auction.

55-3 Announce the sale of the property in the official newspaper, a local newspaper, and at the location of the property. The announcement shall include the following:

55-3-1 The description and coordinates of the property

55-3-2 Method of sale, whether by public auction or closed offers auction

55-3-3 Date and place of opening envelopes

55-3-4 Provision of 5% of the offered value as a guarantee if the offer is made in a closed envelope

55-4 If the notice is for sale by auction, the authority shall specify the value of the guarantee offered by the auctioneer to ensure seriousness in participation in the auction.

55-5 The estimate shall be placed in a sealed envelope that shall not be opened except by the head of the sales committee before all the members thereof after the offer envelopes are opened or after the public auction is concluded.

55-6 The sale committee shall ensure the integrity of the envelopes, auction documents, and submitted guarantees, and the committee shall announce the prices offered to those attending the auction including offerors as well as representatives thereof.

55-7 The sale committee shall finalize auction procedures and determine the best offer conforming to the conditions and the committee shall submit a report of the same to the competent authority for its decision.

55-8 The winner of the auction shall pay the difference in value of the property by a check to be submitted to the representative of the authority upon transfer of title.

55-9 If the purchaser is not present at the time of transfer, another appointment shall be scheduled for transfer of title, and if the purchaser does not attend the second time, the guarantee shall be confiscated.

55-10 If the value of selling the property exceeds the value of the debt, the difference shall be returned to the owner after deducting all sale expenses.

55-11 Another auction shall be conducted if the offered price is less than the estimated value of the property or if the winner of the auction withdraws.

Chapter Five

Debt Exemption and Payment in Installments

Article 56:

56-1 The Minister shall issue a decision to form a committee to look into applications of debt exemption or payment in installments. The committee shall be composed of three members, one of which shall be a legal consultant. The Minister's decision shall name the head of the committee and the secretary thereof.

56-2 The committee shall hold its meetings with the attendance of all the members thereof, and the committee's decisions shall be concluded according to the majority.

56-3 Committee members shall remove themselves from the process of looking into an application for exemption of payment or allowing payment in installments if the same find any of the grounds for the same as stipulated in the Law of Procedure Before Sharia Courts.

56-4 The committee may seek the assistance of a representative from the crediting authority.

56-5 The committee shall, before submitting the recommendations thereof to the Minister, contact any entities it deems necessary to ensure that there exist no monies for the debtor and to verify the data provided thereby.

56-6 The recommendations of the committee shall be supported by evidence and shall disclose particulars and facts.

56-7 The committee shall submit its recommendations to the Minister for approval.

56-8 The committee shall be re-formed every five years.

Article 57:

57-1 When a debtor submits an application to the crediting authority for the payment of the debt by installments indicating said debtor's inability to provide full payment of the same, the debtor must attach with its application—whether corporation or company—the financial statements thereof approved by a licensed chartered accountant and a statement of the transactions of the accounts thereof in all banks for the past two years, whereas if the applicant is an individual, a statement of the transactions of the accounts thereof in all banks for the last two years shall suffice.

57-2 The crediting authority shall review the debtor's application and shall determine the installments and the sums thereof as per the debtor's financial statements, business transactions, and contractual obligations whether towards the government or otherwise, provided that the term of payment shall not exceed twenty years. The appropriate method for collecting the debt shall be specified, either in cash, by checks, promissory notes, or by deductions from the entitlements of the debtor or otherwise.

57-3 The application and its supporting documents shall be forwarded to the competent committee within the Ministry. The committee shall review the same and submit their recommendations to the Minister for approval and notification of the crediting authority of the same.

57-4 The crediting authority shall communicate to the debtor the decision issued regarding the application thereof.

57-5 The crediting authority shall follow up on the payment of installments, and in case the debtor is late in the payment of any installment, the same shall be served with a notice in accordance to the periods provided for in Article 23 of the Law. If the debtor does not provide evidence as to the reason behind his failure to pay installments, the approval for payment in installments shall be withdrawn and the debtor shall be required to pay the debt in one installment, in which case the procedures stipulated in Chapter Four herein shall apply.

Article 58:

When a debtor submits an application for the rescheduling of installments, and after the concerned authority is convinced of the reasons enclosed within said application, the procedures stipulated in Article 57 of the Implementing Regulations shall be applied.

Article 59:

A deceased person who does not leave an estate to pay for the debts thereof, and whose heirs submit an application to the authority for the exemption of debt shall be referred to the competent committee within the Ministry. Said committee shall consider the application and submit its recommendations to the Minister for approval.

Article 60:

Where an insolvent or bankrupt debtor submits an application to the authority for exemption of debt, said application shall be referred to the Ministry's committee for consideration and verification of the debtor's mortgages or properties for enforcement. If it is proven that there are no mortgages or property for enforcement, the committee shall submit its recommendations to the Minister for approval.

Chapter Six

Closing Provisions

Article 61:

The authority may use the setoff method for settling the dues thereof with debtors if the same approves.

Article 62:

The Ministry shall follow up on the application of the State Revenue Law and its Implementing Regulations, and it may conduct field visits to revenue collection entities to verify compliance.

Article 63:

Any rules or instructions in contradiction with these Implementing Regulations shall be overruled.

Article 64:

These Implementing Regulations shall enter into force as of the date specified for the Law's entry into force.

ANNEXES

Kingdom of Saudi Arabia
Ministry: _____
Agency: _____

Receipt Order
Form No. 1
Branch: _____

No. _____
Date: / /14 H

To: Treasurer

Collect from: _____

To the account of: _____

Sum		Description
H	Riyals	
	A sum of:	

Competent Officer	Director of Financial Affairs Department or Head of Accounting
Name: _____	Name: _____
Signature: _____	Signature: _____

The sum above has been collected as per receipt No. _____ dated: / /14H

Name: _____

Signature: _____

Original: Treasurer

Kingdom of Saudi Arabia
Ministry: _____
Agency: _____

Receipt Order
Form No. 1
Branch: _____

No. _____
Date: / /14 H

To: Treasurer

Collect from: _____

To the account of: _____

Sum		Description
H	Riyals	
	A sum of: _____ _____	

Competent Officer Name: _____ Signature: _____	Director of Financial Affairs Department or Head of Accounting Name: _____ Signature: _____
--	--

The sum above has been collected as per receipt No. _____ dated: / /14H

Name: _____

Signature: _____

Copy: Kept in book

Kingdom of Saudi Arabia
Ministry: _____
Agency: _____
Branch: _____

Receipt of Money
Form No. 2

No. _____
Date: / /14 H

Received is the sum of

Riyal H

Only a sum of _____

From: _____

In return of: _____

Upon receipt order No. _____ Dated: / /14 H

Seal

Treasurer

Name: _____

Signature: _____

Original: Payer

First Copy: Accounting

Second Copy: Kept in book

Kingdom of Saudi Arabia
Ministry: _____
Agency: _____
Branch: _____

Receipt of Collection of Money
Form No. 2T

No. _____
Date: / /14 H

Name of Payer: _____

Document Type: _____ No. _____ Date: / /14 H

Sum		Description
H	Riyals	
	Collected is a sum of: _____ _____	

Seal

Collector

Name: _____

Signature: _____

Original: Payer

Kingdom of Saudi Arabia
 Ministry: _____
 Agency: _____
 Branch: _____

Receipt of Collection of Money
 Form No. 2T

No. _____
 Date: / /14 H

Name of Payer: _____

Document Type: _____ No. _____ Date: / /14 H

Sum		Description
H	Riyals	
Collected is a sum of:		

H	Riyals	Description
		Before collection
		Collected sums
		Total

Seal

Collector

Name: _____

Signature: _____

First Copy: Accounting

Second Copy: Kept in book

Ministry of Finance

Name of Ministry or Agency/

Form No. 3

Chapter No.:

Branch No.:

Statement of the Estimated Revenues of the Fiscal Year 14 / 14 H

No.	Main Account	Sub-Account	Account Name	Sum (Thousand SR)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
Total:				

Expected sums to be collected according to the estimated revenues of the fiscal year 14 /14 H amount to () SR.

Revenues Registrar:

Head of Accounting:

Director of the Financial Affairs Department:

Ministry of Finance

Attachment No. 4/A

Deposit of Government Revenues in Local Currency with the Saudi Arabian Monetary Authority

No. _____ Date: / /14 H Attachments: _____

Name of Depositing Authority: _____ By: _____

To the Benefit of: _____

	Chapter	Branch	Section	Serial No.	Subordinate Administration	Subordinate Sections
Depositing Authority No.						
Beneficiary Authority No.						

H	Riyal	Revenue Type	Account No.	Comments
<input type="checkbox"/> Cash <input type="checkbox"/> Check <input type="checkbox"/> Transfer <input type="checkbox"/> Other		A sum of:		

Fiscal Year: _____ for the period between: / /14 H to / /14 H

Comments: _____

Employee's position: _____ Name: _____ Signature: _____

Deposits made to the current account of the Ministry of Finance with SAMA on / /14 H corresponding to / / . By _____ branch, transaction no. _____, serial no. _____.

Signature of SAMA's authorized signatory: _____

(This form shall be filled as per the instructions on the reverse side)

To be completed by the Depositing Authority

To be filled by SAMA

Ministry of Finance

Attachment No. 4B

Deposit of Government Revenues in Foreign Currency with the Saudi Arabian Monetary Authority

No. _____ Date: / /14 H Attachments: _____

Name of Depositing Authority: _____ By: _____

To the Benefit of: _____

Chapter	Branch	Section	Serial No.	Subordinate Administration	Subordinate Sections
Depositing Authority No.					
Beneficiary Authority No.					

	H	Riyal	Revenue Type	Account No.	Comments
	Exchange rate () Check () Transfer	A sum of:			

Fiscal Year: _____ for the period between: / /14 H to / /14 H

Comments: _____

Employee's position: _____ Name: _____ Signature: _____

Deposit made to the current account of the Ministry of Finance with SAMA on / /14 H corresponding to / / . By _____ branch, transaction no. _____, serial no. _____.

Signature of SAMA's authorized signatory: _____

(This form shall be filled as per the instructions on the reverse side)

To be completed by the Depositing Authority (except for the column of the sum in SR, exchange rate, and number in writing, to be filled by SAMA)

To be completed by SAMA

Attachment No. 5

Instructions for completing the Forms for Depositing Government Revenues with the Saudi Arabian Monetary Authority

- 1) The forms shall be used to deposit government revenues in Saudi Riyal or foreign currencies in cash by check or transfer.
- 2) A separate form shall be used for each method of payment (cash, check, transfer).
- 3) The maximum number of checks remitted with one form shall not exceed twenty checks.
- 4) The form shall be completed by typing the information required. If typing is not possible, it shall be completed in clear handwriting and the clarity of the copies shall be ensured.
- 5) All fields shall be completed and the following shall be observed:

- The number at the top of the form shall be specified by the depositing authority, even if the deposit was made via other entities such as local banks.
- The depositing authority's collection number shall be provided in full as per the numbers stated in the Implementing Regulations. If the depositing authority is not the beneficiary of the revenue, the collection number of the beneficiary entity shall be provided in the designated field.
- Revenue may not be deposited to a main account if a sub-account exists, providing the number of the sub-account in the "account number" field shall suffice. Where no sub-account exists, the number of the main account shall be provided.
- Particulars of checks or transfers shall be provided in the "Comments" field and if the space provided is not sufficient, the same may be provided in a separate document to be attached with the form.

As for the form for deposit in foreign currency:

- The foreign currency shall be provided at the top of the first column.
- The columns for the equivalent amount in Saudi Riyal, exchange rate, and the amount in writing shall be completed by SAMA.

6) The form shall be signed by the competent officer at the authority remitting the payment after all data is verified.

7) Copies of the form shall be distributed as follows:

- Original: Ministry of Finance, General Administration of Accounts
- Copy (Yellow): Main beneficiary, Financial Affairs Department
- Copy (Red): SAMA, Government Accounts Department
- Copy (Blue): SAMA, executing branch
- Copy (Green): Depositing authority

8) The form shall not be considered as proof of deposit unless it carries the signature of SAMA's authorized signatories and the deposit transaction number.

Ministry of Finance

Statement of Sums Collected over the Last Three Years and the Estimate of the Next Year (Sums in thousands of SR)

Name of Ministry or Agency/

Form No. 6

Chapter No.:

Branch No.:

Account No.	Account Name	Fiscal Year						First Half of the Fiscal Year		Estimate for the Fiscal Year 14 /14 H
		14 /14 H		14 /14 H		14 /14 H		14 /14 H		
		No. of transactions *	Actual revenue	No. of transactions *	Actual revenue	No. of transactions *	Actual revenue	No. of transactions	Actual revenue	
Total										

*** Number of transactions means the number of collection incidences, the number of instances of the provision of services, or a reflection of the volume of actual revenue transactions.**

Ministry of Finance

Financial Acknowledgment - Exemption of Revenues *

Attachment No. 7A

Name of the Ministry or Authority/

Acknowledgement No.:

Chapter No.:

Date:

Branch No.:

Net Due		Right Owner	Civil or Commercial Registry No. (main/sub)	Revenue Record Document		Sub-account to which the sum is deposited	
H	Riyals			No.	Date	No.	Date
Only a sum of						Riyals	

Pursuant to the attached claim submitted by _____, the above mentioned sum shall be paid in return of entitlements for _____ which is recorded as revenues as per the document described above, a copy of which is attached. The same was unable to receive it on time due to _____, and as the attached decision/ order No. _____ dated _____ was issued to allow the disposal of the abovementioned sum after satisfying legal requirements, and as per Articles 36-38 of the Implementing Regulations of the State Revenue Law, the Financial Affairs Department hereby resolves that the abovementioned person is entitled to the abovementioned sum which has not been dispensed from the revenues account.

Revenues Accountant

Head of Accounts

Director of Financial Affairs

Financial Auditor

Seal

Name:

Name:

Name:

Name:

Signature:

Signature:

Signature:

Signature:

* Financial acknowledgment 7A is used exclusively for exemption applications for which the approval of the Ministry of Finance is required.

Ministry of Finance

Financial Acknowledgment - Application for Payment of Individual Dues by Way of Exclusion from Revenues *

Attachment No. 7B

Name of the Ministry or Authority/

Acknowledgement No.:

Chapter No.:

Date:

 / / 14 H

Branch No.:

Net Due		Account		Right Holder Name	Addition to Trust Account Document No. and Date	Removal from Trust Account Document No. and Date	No. and date of registering the claim submitted by the right holder	Civil Registry No. of the Right Holder
H	Riyals	No.	Name					
Only a sum of							Riyals	

Pursuant to the attached claim submitted by _____, the above mentioned sum shall be paid in return of entitlements for _____ which is recorded as revenues as per the document described above, a copy of which is attached, the same was unable to receive it on time due to _____, and as the attached decision/ order No. _____ dated _____ was issued to allow the disposal of the abovementioned sum after satisfying legal requirements, and as per Article 39 of the Implementing Regulations of the State Revenue Law, the Financial Affairs Department hereby resolves that the abovementioned person is entitled to the abovementioned sum which has not been dispensed from the revenues account.

Trust Accountant

Revenues Accountant

Head of Accounting

Director of Financial Affairs

Approved by Financial Auditor

Name:

Name:

Name:

Name:

Name:

Signature:

Signature:

Signature:

Signature:

Signature:

* Financial acknowledgment 7B is dedicated for exemption applications for which the approval of the Financial Auditor is required.

Ministry of Finance

Form No. 8

Main Accounts of the Revenues Deposited in the Current Account of the Ministry of Finance

Main Account	Account Name
8000	Production of oil
8100	Income tax of oil companies
8200	Profit of oil companies
8400	Fees on oil products
8500	Customs duties
8600	Fees and charges on public services
8700	Government's share from the telecommunications sector
8800	Valuable documents
8900	Other forms of income tax
9000	Government leases and sales
9100	Misc. revenues
9200	Zakat (*)
9300	Fees and charges on port services
9400	Work and family visa fees
9500	Natural gas investment tax
9600	Financial consideration for mining

(*) Zakat shall be deposited in a special account with SAMA and shall be paid directly to those eligible for social security.

Sub-Accounts of Main Revenue Accounts

Main Account	Sub-Account	Account Name
8000		Production of oil
	8001	Revenues of Saudi ARAMCO
	8002	Revenue of Saudi Arabian Chevron Inc.
	8003	Revenue of ARAMCO Gulf Operations
8100		Income tax of oil companies
	8101	Saudi ARAMCO's income tax
	8102	Saudi Arabian Chevron Inc.'s income tax
	8103	ARAMCO Gulf Operations' income tax
8200		Profit of oil companies
	8201	Saudi ARAMCO's profit
	8202	Saudi Arabian Chevron Inc.'s profit
	8203	ARAMCO Gulf Operations' profit
8400		Fees on oil products
8500		Customs duties
8600		Fees and charges on public services
	8601	Commercial registry fees
	8602	fees
	8604	TV commercial advertisement fees
	8606	Railway service fees
	8607	Royal Commission for Jubail fees and charges
	8608	Royal Commission for Yanbu fees and charges
	8609	Fees and chargers of other services
	8611	Medical treatment given to medical insurance beneficiaries
	8612	Sales and charges of advertising in Um Al-Qura Gazette
8700		Government's share from the telecommunications sector
	8708	Government's share from the net revenue of the telecommunications sector
8700	8709	Telecommunication sector licensing fees
	8710	Spectrum usage charges
8800		Valuable documents
	8801	Car licenses
	8803	Driving licenses
	8806	Plates
	8810	Passports and civil registry books
	8811	Residency permits
	8812	Residency permit renewal stamps
	8813	Exit and re-entry visa stamps
	8814	Residency visa stamps
	8815	Entry visa stamps
	8816	Visit entry visa stamps
	8817	Ratification stamps
	8818	Transit visa stamps
	8819	Transit permits
	8820	Work permits
	8821	Other documents and systems
	8822	Visit visa, multiple entries
	8823	Exit and re-entry visas, multiple
	8824	Sponsorship fees
	8825	Late issuance or renewal of residency permits
	8826	Profession amendment fee
8900		Other income tax
	8901	Income tax from other companies and professions

	8903	Withholding tax for non-residents
9000		Government leases and sales
	9001	Rent and housing installments
	9002	Government sales
9100		Misc. revenues
	9101	Penalties and fines
	9102	Investment revenues
	9103	Other misc. revenues
	9104	Traffic penalties and fines
	9106	Returned checks
	9107	Traffic tickets
	9108	Public transportation fines
9200		Zakat (*)
	9201	Zakat on cash money (*)
	9202	Zakat on cereals and fruit (*)
	9203	Zakat on livestock (*)
9300		Fees and charges on port services
	9301	Port fees
	9302	Fees on loading and unloading goods
	9303	Commercial contracts charges
	9304	Charges on other services
	9305	Docking fees
9400		Work and family visa fees
	9401	Work entry visa
	9402	Other visas (families of workers)
	9404	Entry visa for occasional work
	9405	Entry visa for temporary work
9500		Natural gas investment tax
9600		Financial consideration for mining

* Zakat revenues shall be deposited in the account opened with SAMA No. (230301000006) and shall be dispensed to social security beneficiaries.

Form No. 9

Main and Sub-accounts of Authorities with Independent Budgets

(Public Institutions, Municipalities, Commissions, and the like) which deposit their direct revenues with SAMA or banks

Main Account	Subaccount	Account Name
11000		Sales revenues
	11001	Ticket sales
	11002	Electric current sales
	11003	Water sales
	11004	Food stuff sales
	11005	Fuel sales
	11006	Sales from unclassified activities
	11007	Land
	11008	Plans
11100		Fees and charges on services
	11101	Municipal service fees
	11102	Shop licenses
	11103	Electricity fees
	11104	Subscription fees (water and sewage)
	11105	Billboards
	11106	Fees and charges from unclassified activities
	11107	Shop signs
	11108	Guidance signs
	11109	Application
	11110	Construction, restoration, and demolishing
	11111	Excavation
	11112	Health certificates
	11113	Title transfers
	11114	Inspection
	11115	Civil aviation fees and charges
	11116	Fees for departure via international airports
	11117	Postal fees
	11118	Postal stamps
11200		Leasing
	11201	Land leases
	11202	Residential building leases
	11203	Facilities leases
	11204	Commercial buildings leases
11300		Investment revenues
	11301	Real estate investments
	11302	Cash investments
	11303	Other investments
11320		Partnerships
	11321	Building partnerships
11400		Misc. revenues
	11401	Penalties and fines imposed by the laws of the authority
	11402	Misc. revenues from unclassified activities
	11403	Other misc. revenues *
11500		Financial consideration for services provided by the Saudi Commission for Tourism and National Heritage
	11501	Reviewing real estate deeds

	11502	Vising sites for technical inspection
	11503	Approving real estate property deeds
	11504	Issuing licenses
	11505	Updating real estate licensing data or renewing activity licenses
	11506	Considering licensing applications for timeshare marketing
	11507	Issuing timeshare licenses
	11508	Registering timeshare contracts
	11509	Transferring titles of real estate for timeshare activities
	11510	Registering timeshare points of sale

*** Any other revenues not resulting from the activity of the authority (such as donations, grants, etc.) shall be remitted to this account.**

Ministry of Finance

Government Authorities Chapters and Branches

Authority No.						Authority Name
Chapter	Branch	Division	Serial No.	Sub Admin.	Sub Div.	
1	000	000	000	000	000	Royal Courts
1	001	001	000	000	000	Royal Court
1	001	002	000	000	000	Supreme Economic Council
1	001	003	000	000	000	Military Service Council
1	001	004	000	000	000	↓ Pledge of Allegiance Commission
1	002	000	000	000	000	Custodian of Two Holy Mosques' Affairs
1	003	000	000	000	000	HRH Crown Prince Court
1	004	000	000	000	000	HRH Crown Prince's Affairs
1	005	000	000	000	000	Royal Protocols
1	006	000	000	000	000	HRH Crown Prince Protocols
1	007	000	000	000	000	National Security Council
1	008	000	000	000	000	Royal Guard Command
2	000	000	000	000	000	Shura Council
3	000	000	000	000	000	Presidency of the Council of Ministers
3	001	001	000	000	000	Bureau of the Presidency of the Council of Ministers
3	001	002	000	000	000	Supreme Council for Petroleum and Mineral Affairs
3	002	000	000	000	000	Council of Ministers' Secretariat
3	003	000	000	000	000	Bureau of Experts, Council of Ministers
3	005	000	000	000	000	King Fahad National Library
4	000	000	000	000	000	National Guard
4	001	000	000	000	000	National Guard Command
4	002	000	000	000	000	King Khalid Military College
4	003	000	000	000	000	Special Brigade
5	000	000	000	000	000	Board of Grievances
6	000	000	000	000	000	General Auditing Bureau
7	000	000	000	000	000	Ministry of Civil Service
7	001	000	000	000	000	Bureau of the Ministry
7	002	000	000	000	000	Institute of Public Administration
8	000	000	000	000	000	General Intelligence Presidency
9	000	000	000	000	000	Control and Investigation Board
10	000	000	000	000	000	General Presidency of Youth Welfare
11	000	000	000	000	000	Saudi Ports Authority
11	000	000	001	000	000	Administration
11	000	000	002	000	000	Jeddah Islamic Port
11	000	000	003	000	000	King Abdulaziz Port Dammam
11	000	000	004	000	000	King Fahad Industrial Port Jubail
11	000	000	005	000	000	King Fahad Industrial Port Yanbu
11	000	000	006	000	000	Jubail Commercial Port
11	000	000	007	000	000	Yanbu Commercial Port
11	000	000	008	000	000	Jizan Port
11	000	000	009	000	000	Dhiba Port
12	000	000	000	000	000	King Abdul Aziz City for Science

						and Technology
13	000	000	000	000	000	Royal Commission for Jubail and Yanbu
13	001	000	001	000	000	Commission Presidency
13	002	000	002	000	000	Administration of the Jubail Project
13	003	000	003	000	000	Administration of the Yanbu Project
14	000	000	000	000	000	King Faisal Specialist Hospital and Research Centre
15	000	000	002	000	000	Ministry of Foreign Affairs
15	001	000	001	000	000	Bureau of the Ministry
15	001	000	002	000	000	Ministry's branch in the western region
15	001	000	003	000	000	Ministry's branch in the eastern region
15	002	000	000	000	000	Institute of Diplomatic Studies
16	000	000	000	000	000	Ministry of Economy and Planning
16	001	000	000	000	000	Bureau of the Ministry
16	002	000	000	000	000	Central Department of Statistics and Information
17	000	000	000	000	000	Ministry of Defense and Aviation
17	001	000	000	000	000	Bureau of the Ministry
17	002	000	000	000	000	Presidency of the Staff
17	003	000	000	000	000	Land Forces
17	004	000	000	000	000	Air Forces
17	005	000	000	000	000	Naval Forces
17	006	000	000	000	000	Air Defense Forces
17	007	000	000	000	000	King Abdulaziz Military Academy
17	008	000	000	000	000	King Faisal Air Academy
17	009	000	000	000	000	Armed Forces Medical Services
17	010	000	000	000	000	General Authority of Civil Aviation
17	010	000	001	000	000	Administration
17	010	000	002	000	000	Fees Office, King Abdulaziz International Airport
17	010	000	002	001	000	Leasing Office, King Abdulaziz International Airport
17	010	000	002	002	000	Fees Office, Using the Kingdom's Airspace, King Abdulaziz International Airport
17	010	000	003	000	000	Fees Office, King Khalid International Airport
17	010	000	003	001	000	Leasing Office, King Khalid International Airport
17	010	000	004	000	000	Fees Office, Regional and Local Airports
17	010	000	004	001	000	Leasing Office, Regional and Local Airports
17	010	000	005	000	000	Fees Office, King Fahd International Airport
17	010	000	005	001	000	Leasing Office, King Fahd International Airport
17	013	000	000	000	000	Military Industries Corporation
17	014	000	000	000	000	King Fahd Naval Academy
17	015	000	000	000	000	King Abdullah's Air Defense

						Academy
17	017	000	000	000	000	General Commission for Survey
18	000	000	000	000	000	Ministry of Interior
18	001	000	001	000	000	Bureau of the Ministry
18	001	000	003	000	000	Medical Services
18	001	000	004	000	000	Supreme Council of Media
18	002	000	000	000	000	Public Security
18	002	000	001	000	000	Administration
18	002	000	001	005	000	Riyadh Region Police
18	002	000	001	006	000	Makkah Region Police
18	002	000	001	007	000	Eastern Region Police
18	002	000	001	008	000	Madinah Region Police
18	002	000	001	009	000	Ha'il Region Police
18	002	000	001	010	000	Northern Borders Region Police
18	002	000	001	011	000	Qassim Region Police
18	002	000	001	012	000	Asir Region Police
18	002	000	001	013	000	Tabouk Region Police
18	002	000	001	014	000	Al-Jouf Region Police
18	002	000	001	015	000	Al-Baha Region Police
18	002	000	001	016	000	Al-Qrayat Region Police
18	002	000	001	017	000	Jizan Region Police
18	002	000	001	018	000	Najran Region Police
18	002	000	003	000	000	General Traffic Department
18	002	000	003	001	000	Administration
18	002	000	003	002	000	Riyadh Traffic
18	002	000	003	003	000	Jeddah Traffic
18	002	000	003	004	000	Eastern Region Traffic
18	002	000	003	005	000	Holy Capital Traffic
18	002	000	003	006	000	Madinah Traffic
18	002	000	003	007	000	Ta'if Traffic
18	002	000	003	008	000	Al-Ahsa' Traffic
18	002	000	003	009	000	Asir Traffic
18	002	000	003	010	000	Ha'il Traffic
18	002	000	003	011	000	Qassim (Buraydah) Traffic
18	002	000	003	012	000	Tabouk Traffic
18	002	000	003	013	000	Northern Borders Traffic
18	002	000	003	014	000	Jizan Traffic
18	002	000	003	015	000	Al-Baha Traffic
18	002	000	003	016	000	Najran Traffic
18	002	000	003	017	000	Al-Kharj Traffic
18	002	000	003	018	000	Onaizah Traffic
18	002	000	003	019	000	Yanbu Traffic
18	002	000	003	020	000	Al-Jouf Traffic
18	002	000	003	021	000	Al-Rass Traffic
18	002	000	003	022	000	Al-Dawadmi Traffic
18	002	000	003	023	000	Al-Zulfi Traffic
18	002	000	003	024	000	Al-Qrayat Traffic
18	002	000	003	025	000	Al-Majma'ah Traffic
18	002	000	003	026	000	Wadi Al-Dawaser Traffic
18	002	000	003	027	000	Al-Qwai'yah Traffic
18	002	000	003	028	000	Houtat Sdair Traffic
18	002	000	003	029	000	Al-Aflaj Traffic
18	002	000	003	030	000	Shaqra Traffic
18	002	000	003	031	000	Al-Mzahmiah Traffic
18	002	000	003	032	000	Afif Traffic
18	002	000	003	033	000	Al-Dir'iyah Traffic
18	002	000	003	034	000	Al-Ghat Traffic
18	002	000	003	035	000	Al-Ruwaydah Traffic

18	002	000	003	036	000	Thadiq Traffic
18	002	000	003	037	000	Tamir Traffic
18	002	000	003	038	000	Al-Dalm Traffic
18	002	000	003	039	000	Marat Traffic
18	002	000	003	040	000	Darma'a Traffic
18	002	000	003	041	000	Al-Artawiyah Traffic
18	002	000	003	042	000	Al-Hnakiyah Traffic
18	002	000	003	043	000	Badr Traffic
18	002	000	003	044	000	Yanbu Traffic
18	002	000	003	045	000	Khaibar Traffic
18	002	000	003	046	000	Al-Ola Traffic
18	002	000	003	047	000	Bahrah Traffic
18	002	000	003	048	000	Al-Jmoum Traffic
18	002	000	003	049	000	Al-Laith Traffic
18	002	000	003	050	000	Rabigh Traffic
18	002	000	003	051	000	Al-Qunfutha Traffic
18	002	000	003	052	000	Bqaiq Traffic
18	002	000	003	053	000	Al-Naieria Traffic
18	002	000	003	054	000	Al-Khobar Traffic
18	002	000	003	055	000	Al-Dhahran Traffic
18	002	000	003	056	000	Al-Qatif Traffic
18	002	000	003	057	000	Hafr Al-Baten Traffic
18	002	000	003	058	000	Al-Khafji Traffic
18	002	000	003	059	000	Ras Tannoura Traffic
18	002	000	003	060	000	Sarat Obaidah Traffic
18	002	000	003	061	000	Rijal Al-Me' Traffic
18	002	000	003	062	000	Al-Majaradah Traffic
18	002	000	003	063	000	Al-Namass Traffic
18	002	000	003	064	000	Dhahran Al-Janoub Traffic
18	002	000	003	065	000	Ahad Rafidah Traffic
18	002	000	003	066	000	Mhayil Asir Traffic
18	002	000	003	067	000	Bal-Qarn Traffic
18	002	000	003	068	000	Khamees Mushait Traffic
18	002	000	003	069	000	Beeshah Traffic
18	002	000	003	070	000	Tathleeth Traffic
18	002	000	003	071	000	Al-Bukayriayah Traffic
18	002	000	003	072	000	Al-Badaiea Traffic
18	002	000	003	073	000	Al-Asyah Traffic
18	002	000	003	074	000	Al-Methneb Traffic
18	002	000	003	075	000	Al-Khabra Traffic
18	002	000	003	076	000	Ain Al-Juwa Traffic
18	002	000	003	077	000	Oqlat Al-Sqour Traffic
18	002	000	003	078	000	Darya Traffic
18	002	000	003	079	000	Qusaiba' Traffic
18	002	000	003	080	000	Sabya Traffic
18	002	000	003	081	000	Samtah Traffic
18	002	000	003	082	000	Abu-Arish Traffic
18	002	000	003	083	000	Dhiba Traffic
18	002	000	003	084	000	Al-Wajh Traffic
18	002	000	003	085	000	Umluj Traffic
18	002	000	003	086	000	Haql Traffic
18	002	000	003	087	000	Halat Ammar (Beer Ben Hermas) Traffic
18	002	000	003	088	000	Taima' Traffic
18	002	000	003	089	000	Al-Bed' Traffic
18	002	000	003	090	000	Al-Aqiq Traffic
18	002	000	003	091	000	Al-Mandaq Traffic
18	002	000	003	092	000	Baljarashi Traffic

18	002	000	003	093	000	Al-Mekhwa Traffic
18	002	000	003	094	000	Jdaydet Arar Traffic
18	002	000	003	095	000	Rafha Traffic
18	002	000	003	096	000	Traif Traffic
18	002	000	003	097	000	Baq'a'a Traffic
18	002	000	003	098	000	Sharourah Traffic
18	002	000	003	099	000	Tabarjal Traffic
18	002	000	003	100	000	Al-Jandal Traffic
18	002	000	003	101	000	Al-Khorma Traffic
18	002	000	003	102	000	Trubah Traffic
18	002	000	003	103	000	Ranya Traffic
18	002	000	003	104	000	Al-Moyah Traffic
18	002	000	003	105	000	Al-Darb Traffic
18	002	000	003	106	000	Elab Border Crossing Traffic
18	002	000	003	107	000	Houtat Bani Tamim Traffic
18	002	000	003	108	000	Al-Raq'i Traffic
18	002	000	003	109	000	Al-Durra Border Crossing Traffic
18	002	000	003	110	000	Al-Mahd Traffic
18	003	000	000	000	000	Civil Defense
18	004	001	000	000	000	Investigation Office
18	004	002	000	000	000	Administrative Investigations
18	005	000	000	000	000	Border Guards
18	005	000	001	000	000	Administration
18	006	000	000	000	000	King Fahd Security College
18	007	000	000	000	000	Special Forces
18	009	000	000	000	000	Passports
18	009	000	001	000	000	Administration
18	009	000	002	000	000	Riyadh Passports
18	009	000	003	000	000	Makkah Region Passports (Jeddah Governorate Passports)
18	009	000	004	000	000	Eastern Region Passports
18	009	000	005	000	000	Holy Capital Passports
18	009	000	006	000	000	Madinah Passports
18	009	000	007	000	000	Asir Passports
18	009	000	008	000	000	Ta'if Passports
18	009	000	009	000	000	Al-Ahsa' Passports
18	009	000	010	000	000	Qassim Passports
18	009	000	011	000	000	Ha'il Passports
18	009	000	012	000	000	Tabouk Passports
18	009	000	013	000	000	Al-Baha Passports
18	009	000	014	000	000	Najran Passports
18	009	000	015	000	000	Al-Jouf Passports
18	009	000	016	000	000	Arar Passports
18	009	000	017	000	000	Jizan Passports
18	009	000	018	000	000	Al-Qrayat Passports
18	009	000	019	000	000	Al-Kharj Passports Branch
18	009	000	020	000	000	Yanbu Passports
18	009	000	021	000	000	Beeshah Passports Branch
18	009	000	022	000	000	Onaizah Passports Branch
18	009	000	023	000	000	Al-Rass Passports Branch
18	009	000	024	000	000	Al Qunfutha Passports Branch
18	009	000	025	000	000	Wadi Al-Dawaser Passports Branch
18	009	000	026	000	000	Al- Majma'ah Passports Branch
18	009	000	027	000	000	Al-Zulfi Passports Branch
18	009	000	028	000	000	Baljarshi Passports Branch
18	009	000	029	000	000	Al-Qwai'yah Passports Branch
18	009	000	030	000	000	Afif Passports Branch

18	009	000	031	000	000	Dhahran Al-Janoub Passports Branch
18	009	000	032	000	000	Shaqra Passports Branch
18	009	000	033	000	000	Rabigh Passports Branch
18	009	000	034	000	000	Al-Khobar Passports Branch
18	009	000	035	000	000	King Fahd International Airport Passports Branch
18	009	000	036	000	000	Al Raq'i Passports Branch
18	009	000	037	000	000	King Fahd Causeway Passports Branch
18	009	000	038	000	000	Ras Tannoura Passports Branch
18	009	000	039	000	000	Al-Khafji Passports Branch
18	009	000	040	000	000	Jubail Passports Branch
18	009	000	041	000	000	Al-Hadeetha Passports Branch
18	009	000	042	000	000	Al-Bat'ha Passports Branch
18	009	000	043	000	000	Salwa Passports Branch
18	009	000	044	000	000	Elab Passports Branch
18	009	000	045	000	000	Al-Twal Passports Branch
18	009	000	046	000	000	Al-Khadra Passports Branch
18	009	000	047	000	000	Al-Dawadmi Passports Branch
18	009	000	048	000	000	King Khalid International Airport Passports Branch
18	009	000	049	000	000	Expatriate Affairs, Riyadh
18	009	000	050	000	000	Passports Institute, Riyadh
18	009	000	051	000	000	Traif Passports Branch
18	009	000	052	000	000	Jdaydet Arar Border Crossing Passports
18	009	000	053	000	000	Al-Durra Border Crossing Passports
18	009	000	054	000	000	Halat Ammar Border Crossing Passports
18	009	000	055	000	000	Al-Wajh Border Crossing Passports
18	009	000	056	000	000	Hafr Al-Baten Passports
18	009	000	057	000	000	Khamees Mushait Passports Branch
18	009	000	058	000	000	Qaryat Al-Olaya Passports Branch
18	009	000	059	000	000	Expatriate Affairs, Jeddah
18	009	000	060	000	000	Expatriate Affairs, Makkah
18	009	000	061	000	000	Expatriate Affairs, Madinah
18	009	000	062	000	000	Expatriate Affairs, Dammam
18	010	000	000	000	000	General Directorate of Mujahideen
18	011	000	000	000	000	Emirate of Riyadh Province
18	012	000	000	000	000	Emirate of Makkah Province
18	013	000	000	000	000	Emirate of Eastern Province
18	014	000	000	000	000	Emirate of Madinah Province
18	015	000	000	000	000	Emirate of Ha'il Province
18	016	000	000	000	000	Emirate of Qassim Province
18	017	000	000	000	000	Emirate of Northern Borders Province
18	018	000	000	000	000	Emirate of Asir Province
18	019	000	000	000	000	Emirate of Tabouk Province
18	020	000	000	000	000	Emirate of Al-Jouf Province
18	021	000	000	000	000	Emirate of Al-Baha Province
18	023	000	000	000	000	Emirate of Jizan Province
18	024	000	000	000	000	Emirate of Najran Province
18	025	000	000	000	000	Investigation and Public

						Prosecution Authority
18	026	000	000	000	000	General Directorate of Prisons
18	027	000	000	000	000	General Directorate of Civil Affairs
18	028	000	000	000	000	Facilities Security Forces
18	029	000	000	000	000	General Directorate of Narcotics Control
19	000	000	000	000	000	Ministry of Municipal and Rural Affairs
19	001	000	000	000	000	Bureau of the Ministry
19	002	000	000	000	000	Municipality of the Holy Capital and its affiliated municipalities
19	002	001	000	000	000	Holy Capital Municipality
19	002	401	000	000	000	Al-Jmoum Governorate Municipality
19	003	000	000	000	000	Municipality of Madinah and its affiliated municipalities
19	003	001	000	000	000	Madinah Municipality
19	003	101	000	000	000	Yanbu Governorate Municipality
19	003	201	000	000	000	Al-Ola Governorate Municipality
19	003	301	000	000	000	Badr Governorate Municipality
19	003	302	000	000	000	Khaibar Governorate Municipality
19	003	303	000	000	000	Al-Hnakiyah Governorate Municipality
19	003	401	000	000	000	Al-Mahd Governorate Municipality
19	003	501	000	000	000	Yanbu Al-Nakhl Municipality
19	003	601	000	000	000	Wadi Al-Fare' Municipality
19	003	701	000	000	000	Al-Eis Municipality
19	003	702	000	000	000	Al-Hasou Municipality
19	003	703	000	000	000	Al-Nakheel Municipality
19	003	704	000	000	000	Al-Msaijeed and Al-Qaha Municipality
19	003	705	000	000	000	Al-Eshash Municipality
19	003	706	000	000	000	Tharb Municipality
19	003	707	000	000	000	Al-Swairqiyah Municipality
19	004	000	000	000	000	Municipality of Riyadh and its affiliated municipalities
19	004	001	000	000	000	Riyadh Municipality
19	004	101	000	000	000	Al-Kharj Governorate Municipality
19	004	102	000	000	000	Al-Dawadmi Governorate Municipality
19	004	202	000	000	000	Afif Governorate Municipality
19	004	203	000	000	000	Al-Majma'ah Governorate Municipality
19	004	204	000	000	000	Al-Zulfi Governorate Municipality
19	004	205	000	000	000	Wadi Al-Dawaser Governorate Municipality
19	004	205	000	000	000	Wadi Al-Dawaser Governorate Municipality
19	004	206	000	000	000	Shaqra Governorate Municipality
19	004	207	000	000	000	Al-Qwai'yah Governorate Municipality
19	004	208	000	000	000	Al-Dir'iyah Governorate Municipality
19	004	301	000	000	000	Al-Aflaj Governorate

						Municipality
19	004	302	000	000	000	Houtat Bani Tamim Governorate Municipality
19	004	303	000	000	000	Houtat Sdair Municipality
19	004	304	000	000	000	Al-Delem Municipality
19	004	305	000	000	000	Al-Saleel Municipality
19	004	306	000	000	000	Huraimla Municipality
19	004	307	000	000	000	Darma'a Municipality
19	004	308	000	000	000	Marat Municipality
19	004	309	000	000	000	Al-Mzahmiah Governorate Municipality
19	004	310	000	000	000	Al-Ghat Governorate Municipality
19	004	311	000	000	000	Tamir Municipality
19	004	312	000	000	000	Thadiq Governorate Municipality
19	004	313	000	000	000	Jalajel Municipality
19	004	314	000	000	000	Al-Hareeq Governorate Municipality
19	004	315	000	000	000	Rawdat Sdair Municipality
19	004	316	000	000	000	Al-Rien Municipality
19	004	401	000	000	000	Al-Helwa Municipality
19	004	402	000	000	000	Al-Ruwaydah Municipality
19	004	403	000	000	000	Al-Uyayna and Al-Jubaila Municipality
19	004	404	000	000	000	Al-Hayathim Municipality
19	004	405	000	000	000	Al-Bjadiyah Municipality
19	004	406	000	000	000	Sajir Municipality
19	004	407	000	000	000	Ramah Governorate Municipality
19	004	501	000	000	000	Nafi Municipality
19	004	701	000	000	000	Al-Qasab Municipality
19	004	702	000	000	000	Al-Haddar Municipality
19	004	703	000	000	000	Al-Artawiyah Municipality
19	004	704	000	000	000	Al-Jamsh Municipality
19	004	705	000	000	000	Halban Municipality
19	004	706	000	000	000	Oshaigir Municipality
19	004	707	000	000	000	Al-Ahmar Municipality
19	004	708	000	000	000	Orwa Municipality
19	004	709	000	000	000	Al-Hafeera and Al-Hasaah Municipality
19	004	710	000	000	000	Badaie' Al-Udhayyan Municipality
19	005	000	000	000	000	Municipality of Jeddah and its affiliated municipalities
19	005	001	000	000	000	Jeddah Governorate Municipality
19	005	201	000	000	000	Rabigh Governorate Municipality
19	005	301	000	000	000	Al-Qunfutha Governorate Municipality
19	005	302	000	000	000	Al-Laith Governorate Municipality
19	005	303	000	000	000	Khlais Governorate Municipality
19	005	401	000	000	000	Al-Qouz (Al-Qunfutha) Municipality
19	005	601	000	000	000	Al-Kamil Governorate Municipality
19	005	701	000	000	000	Adam Municipality
19	005	702	000	000	000	Thraiban Municipality
19	005	703	000	000	000	Hajar Municipality
19	005	704	000	000	000	Al-Mthailaf Municipality
19	005	705	000	000	000	Al-Hala Municipality

19	..٦	...	...	...	...	Municipality of the Eastern Region and its affiliated municipalities
19	..٦	..١	...	...	...	Eastern Region Municipality
19	..٦	١٠٢	...	...	...	Hafr Al-Baten Governorate Municipality
19	..٦	103	...	...	...	Al-Qatif Governorate Municipality
19	..٦	٢٠١	...	...	...	Al-Khafji Governorate Municipality
19	..٦	٢٠٢	...	...	...	Jubail Governorate Municipality
19	..٦	٢٠٣	...	...	...	Bqaiq Governorate Municipality
19	..٦	٣٠١	...	...	...	Al-Naeria Governorate Municipality
19	..٦	٣٠٢	...	...	...	Ras Tannoura Governorate Municipality
19	..٦	٧٠١	...	...	...	Al-Rafi'a Municipality
19	..٦	٧٠٢	...	...	...	Qaryat Al-Olaya Governorate Municipality
19	..٦	704	...	...	...	Maleeja Municipality
19	..٦	705	...	...	...	Al-Sarrar Municipality
19	..٦	706	...	...	...	Al-Sa'eera Municipality
19	..٦	707	...	...	...	Al-Lahhaba Municipality
19	..٦	٧٠٨	...	...	...	Oray'era Municipality
19	..٦	٧٠٩	...	...	...	Jouf Bani Hajer Municipality
19	..٦	٧١٠	...	...	...	Al-Qlaib Municipality
19	..٦	٧١١	...	...	...	Ain Dar Municipality
19	..٦	٧١٢	...	...	...	Al-Sadawi Municipality
19	..7	000	...	...	...	Municipality of Asir and its affiliated municipalities
19	..7	001	...	...	...	Asir Municipality
19	..7	101	...	...	...	Khamees Mushait Governorate Municipality
19	..7	201	...	...	...	Beeshah Governorate Municipality
19	..7	202	...	...	...	Dhahran Al-Janoub Governorate Municipality
19	..7	203	...	...	...	Al-Namass Governorate Municipality
19	..7	204	...	...	...	Mhayel Asir Governorate Municipality
19	..7	301	...	...	...	Ahad Rfaidah Governorate Municipality
19	..7	302	...	...	...	Tathleeth Governorate Municipality
19	..7	303	...	...	...	Tanouma Municipality
19	..7	304	...	...	...	Sarat Obaidah Governorate Municipality
19	..7	401	...	...	...	Bal-Qarn Governorate Municipality
19	..7	402	...	...	...	Rijal Al-Me' Governorate Municipality
19	..7	403	...	...	...	Al-Majaradah Governorate Municipality
19	..7	501	...	...	...	Al-Harja Municipality
19	..7	701	...	...	...	Al-Raboua Municipality
19	..7	702	...	...	...	Balsamar Municipality
19	..7	703	...	...	...	Tareeb Municipality

19	..7	704	...	...	...	Municipality of Al-Bashayer, Khath'am, and Shari
19	..7	705	...	...	...	Bariq Municipality
19	..7	706	...	...	...	Bahr Abu Sukayna Municipality
19	..7	707	...	...	...	Wadi Bin Hashbal Municipality
19	..7	708	...	...	...	Al-Barrak Municipality
19	..7	709	...	...	...	Al-Hazmi Municipality
19	..7	710	...	...	...	Soboh Balhamar Municipality
19	..7	711	...	...	...	Al-Farsha Municipality
19	..7	712	...	...	...	Qana Municipality
19	..7	713	...	...	...	Al-Sbaiekha Municipality
19	..8	000	...	...	...	Municipality of Qassim and its affiliated municipalities
19	..8	001	...	...	...	Qassim Municipality
19	..8	101	...	...	...	Onaizah Governorate Municipality
19	..8	201	...	...	...	Al-Rass Governorate Municipality
19	..8	202	...	...	...	Al-Bukayriayah Governorate Municipality
19	..8	203	...	...	...	Al-Mathnab Governorate Municipality
19	..8	301	...	...	...	Al-Asyah Governorate Municipality
19	..8	302	...	...	...	Al-Badaiea Governorate Municipality
19	..8	303	...	...	...	Riyadh Al-Khabra Governorate Municipality
19	..8	304	...	...	...	Al-Khabra and Al-Sahabeen Municipality
19	..8	401	...	...	...	Ain Al-Juwa Governorate Municipality
19	..8	501	...	...	...	Darya Municipality
19	..8	601	...	...	...	Al-Bassr Municipality
19	..8	602	...	...	...	Dukhna Municipality
19	..8	603	...	...	...	Oqlat Al-Sqour Municipality
19	..8	604	...	...	...	Al-Nabhania Governorate Municipality
19	..8	701	...	...	...	Al-Shmasiyyah Governorate Municipality
19	..8	702	...	...	...	Qubba Municipality
19	..8	703	...	...	...	Al-Qwarah Municipality
19	..8	704	...	...	...	Abanat (Dhulai' Rasheed) Municipality
19	..8	705	...	...	...	Al-Fawwara Municipality
19	..8	706	...	...	...	Al-Ammar Municipality
19	..8	707	...	...	...	Shari Municipality
19	..8	708	...	...	...	Al-Fowailiq Municipality
19	..8	709	...	...	...	Qussaiba Municipality
19	009	000	000	000	000	Municipality of Jizan and its affiliated municipalities
19	009	001	000	000	000	Jizan Municipality
19	009	201	000	000	000	Sabya Governorate Municipality
19	009	202	000	000	000	Fifa Municipality
19	009	301	000	000	000	Abu-Arish Governorate Municipality
19	009	302	000	000	000	Beesh Governorate Municipality
19	009	303	000	000	000	Samtah Governorate Municipality
19	009	401	000	000	000	Ahad Al-Masarha Governorate

						Municipality
19	009	601	000	000	000	Al Twal Municipality
19	009	602	000	000	000	Fursan Governorate Municipality
19	009	603	000	000	000	Wadi Jizan Municipality
19	009	701	000	000	000	Al Mawsim Municipality
19	009	702	000	000	000	Dhamdh Governorate Municipality
19	009	703	000	000	000	Al-Ardha Governorate Municipality
19	009	704	000	000	000	Al-Darb Municipality
19	009	705	000	000	000	Al Khoba Municipality
19	009	706	000	000	000	Al-Dayer Bani Malek Governorate Municipality
19	009	707	000	000	000	Al-Shaqeeq Municipality
19	009	708	000	000	000	Al-Edabi Governorate Municipality
19	009	709	000	000	000	Haroub Municipality
19	009	710	000	000	000	Al-Suha Municipality
19	009	711	000	000	000	Al-Reeth Governorate Municipality
19	010	000	000	000	000	Municipality of Al-Jouf and its affiliated municipalities
19	010	001	000	000	000	Al-Jouf Municipality
19	010	201	000	000	000	Al-Qrayat Governorate Municipality
19	010	301	000	000	000	Dawmat Al-Jandal Governorate Municipality
19	010	302	000	000	000	Tabarjal Municipality
19	010	601	000	000	000	Suwair Municipality
19	010	701	000	000	000	Al-Esawia Municipality
19	010	702	000	000	000	Abu Ajram Municipality
19	010	703	000	000	000	Al-Nassfa Municipality
19	010	704	000	000	000	Zaloum Municipality
19	011	000	000	000	000	Municipality of Tabouk and its affiliated municipalities
19	011	001	000	000	000	Tabouk Municipality
19	011	201	000	000	000	Tayma Governorate Municipality
19	011	301	000	000	000	Umluj Governorate Municipality
19	011	302	000	000	000	Dhiba Governorate Municipality
19	011	303	000	000	000	Al-Wajh Governorate Municipality
19	011	304	000	000	000	Haql Governorate Municipality
19	011	701	000	000	000	Al-Bad' Municipality
19	011	702	000	000	000	Beer Ben Hermas Municipality
19	011	703	000	000	000	Al-Qalbia Municipality
19	011	704	000	000	000	Shwaq Municipality
19	011	705	000	000	000	Al-Manjour Municipality
19	012	000	000	000	000	Municipality of Ha'il and its affiliated municipalities
19	012	001	000	000	000	Ha'il Municipality
19	012	301	000	000	000	Baq'aa Governorate Municipality
19	012	302	000	000	000	Trubah of Ha'il Municipality
19	012	401	000	000	000	Jubbah Municipality
19	012	601	000	000	000	Al-Ha'it Municipality
19	012	602	000	000	000	Al-Khetta Municipality
19	012	603	000	000	000	Al-Rawdha Municipality
19	012	604	000	000	000	Al-Slaimi Municipality
19	012	605	000	000	000	Al-Shamli Municipality

19	012	606	000	000	000	Al-Kahfa Municipality
19	012	607	000	000	000	Muaqqaq Municipality
19	012	701	000	000	000	Sumaira Municipality
19	012	702	000	000	000	Al-Shannan Governorate Municipality
19	012	703	000	000	000	Al-Ghazala Governorate Municipality
19	012	704	000	000	000	Haleefat Al-Sofla Municipality
19	012	705	000	000	000	Faidh Municipality
19	013	000	000	000	000	Municipality of the Northern Borders and its affiliated municipalities
19	013	001	000	000	000	Northern Borders Municipality
19	013	301	000	000	000	Rafha Governorate Municipality
19	013	302	000	000	000	Traif Governorate Municipality
19	013	701	000	000	000	Al-Owaiqiah Municipality
19	013	702	000	000	000	Shoubat Nasab Municipality
19	013	703	000	000	000	Lina Municipality
19	013	704	000	000	000	Tala't Al-Temyat Municipality
19	013	705	000	000	000	Qaryat Ben Shraim Municipality
19	013	706	000	000	000	Rawdat Habbas Municipality
19	014	000	000	000	000	Municipality of Al-Baha and its affiliated municipalities
19	014	001	000	000	000	Al-Baha Municipality
19	014	201	000	000	000	Baljarshi Governorate Municipality
19	014	301	000	000	000	Qelwa Governorate Municipality
19	014	302	000	000	000	Al-Mandaq Governorate Municipality
19	014	501	000	000	000	Al-Mekhwa Governorate Municipality
19	014	601	000	000	000	Al-Aqiq Governorate Municipality
19	014	701	000	000	000	Al-Qura Governorate Municipality
19	014	702	000	000	000	Bani Kabeer Municipality
19	014	703	000	000	000	Al-Hajra Municipality
19	014	704	000	000	000	Ghamid Al-Znad Municipality
19	014	705	000	000	000	Bani Hasan Municipality
19	015	000	000	000	000	Municipality of Najran and its affiliated municipalities
19	015	001	000	000	000	Najran Municipality
19	015	301	000	000	000	Sharourah Governorate Municipality
19	015	601	000	000	000	Yadma Governorate Municipality
19	015	701	000	000	000	Habouna Governorate Municipality
19	015	702	000	000	000	Al-Kharkheer Municipality
19	015	703	000	000	000	Badr Al-Janoub Governorate Municipality
19	015	704	000	000	000	Thar Municipality
19	015	705	000	000	000	Khbash Governorate Municipality
19	015	706	000	000	000	Al-Wade'a Municipality
19	016	000	000	000	000	Municipality of Ta'if and its affiliated municipalities
19	016	001	000	000	000	Ta'if Municipality
19	016	301	000	000	000	Trubah Governorate Municipality
19	016	302	000	000	000	Al-Khorma Governorate

						Municipality
19	016	303	000	000	000	Ranya Governorate Municipality
19	016	701	000	000	000	Al-Moyah Governorate Municipality
19	016	702	000	000	000	Meesan Municipality
19	016	703	000	000	000	Bani Sa'd Municipality
19	016	704	000	000	000	Al-Mahani Municipality
19	017	000	000	000	000	Municipality of Al-Ahsa' and its affiliated municipalities
19	017	001	000	000	000	Al-Ahsa' Municipality
19	017	703	000	000	000	Bereen Municipality
22	000	000	000	000	000	Ministry of Health
22	001	000	001	000	000	Bureau of the Ministry
22	001	000	001	001	000	General Administration of Health Insurance
22	001	000	002	000	000	Riyadh Medical Complex
22	001	000	003	000	000	Prince Salman Hospital
22	001	000	004	000	000	Hera'a Hospital in Makkah
22	001	000	005	000	000	King Khalid Eye Specialist Hospital
22	001	000	006	000	000	General Directorate of Health Affairs in Riyadh
22	001	000	006	001	000	Health Insurance at Al-Iman Hospital
22	001	000	007	000	000	General Directorate of Health Affairs in Makkah
22	001	000	008	000	000	General Directorate of Health Affairs in Madinah
22	001	000	008	001	000	Health Insurance at Uhud Hospital
22	001	000	009	000	000	General Directorate of Health Affairs in the Eastern Region
22	001	000	009	001	000	Health Insurance at Jubail General Hospital
22	001	000	010	000	000	General Directorate of Health Affairs in Qassim
22	001	000	010	001	000	Health Insurance at King Fahad Specialist Hospital of Buraydah
22	001	000	011	000	000	General Directorate of Health Affairs in Tabouk
22	001	000	011	001	000	Health Insurance at Dhiba Hospital
22	001	000	011	002	000	Health Insurance at King Khalid Hospital
22	001	000	011	003	000	Health Insurance at the Maternity and Children's Hospital
22	001	000	012	000	000	General Directorate of Health Affairs in Asir
22	001	000	012	001	000	Health Insurance at Sarat Obaidah Hospital
22	001	000	013	000	000	General Directorate of Health Affairs in Najran
22	001	000	013	001	000	Health Insurance at King Khalid Hospital
22	001	000	013	002	000	Health Insurance at the Maternity and Children's Hospital
22	001	000	014	000	000	General Directorate of Health Affairs in Al-Baha
22	001	000	014	001	000	Health Insurance at King Fahad Hospital

22	001	000	015	000	000	General Directorate of Health Affairs in the Northern Borders Region
22	001	000	015	001	000	Health Insurance at Traif Hospital
22	001	000	016	000	000	General Directorate of Health Affairs in Ha'il
22	001	000	016	001	000	Health Insurance at King Khalid Hospital
22	001	000	016	002	000	Health Insurance at the Maternity and Children's Hospital
22	001	000	017	000	000	General Directorate of Health Affairs in Jizan
22	001	000	017	001	000	Health Insurance at Sabya General Hospital
22	001	000	018	000	000	General Directorate of Health Affairs in Al-Jouf
22	001	000	018	001	000	Health Insurance at Prince Abdulrahman Al-Sudairi Hospital
22	001	000	019	000	000	Directorate of Health Affairs in the Holy Capital Governorate
22	001	000	019	001	000	Health Insurance at King Abdulaziz Hospital
22	001	000	020	000	000	Directorate of Health Affairs in Jeddah Governorate
22	001	000	021	000	000	Directorate of Health Affairs in Ta'if Governorate
22	001	000	021	001	000	Health Insurance at Ranya General Hospital
22	001	000	022	000	000	Directorate of Health Affairs in Al-Qrayat Governorate
22	001	000	022	001	000	Health Insurance at Al-Qrayat General Hospital
22	001	000	023	000	000	Directorate of Health Affairs in Al-Ahsa' Governorate
22	001	000	023	001	000	Health Insurance at Al-Jafr Hospital
22	001	000	023	002	000	Health Insurance at the Eye Hospital
22	001	000	023	003	000	Health Insurance at Al-Jabr Hospital for Nose, Ear, and Throat
22	001	000	023	004	000	Health Insurance at Prince Saud Bin Jluwi Hospital
22	000	000	024	000	000	Directorate of Health Affairs in Hafr Al-Baten Governorate
22	001	000	024	001	000	Health Insurance at King Khalid Hospital
22	001	000	025	000	000	Al-Yamama Hospital
22	001	000	026	000	000	King Khalid Hospital in Al-Kharj
22	001	000	027	000	000	Dammam Central Hospital
22	001	000	028	000	000	Maternity and Children's Hospital in Dammam
22	001	000	029	000	000	Al-Qatif Central Hospital
22	001	000	030	000	000	King Fahad Hospital in Hafouf
22	001	000	030	001	000	Health Insurance at King Fahad Hospital of Hafouf
22	001	000	031	000	000	Maternity and Children's Hospital of Al-Ahsa'
22	001	000	032	000	000	King Fahad Hospital in Jeddah
22	001	000	033	000	000	King Abdulaziz Hospital of

						Jeddah
22	001	000	033	001	000	Health Insurance at King Abdulaziz Hospital of Jeddah
22	001	000	034	000	000	Maternity and Children's Hospital at Al-Msa'diya in Jeddah
22	001	000	035	000	000	King Abdullah Hospital in Beeshah
22	001	000	035	001	000	Health Insurance at King Abdullah Hospital of Beeshah
22	001	000	036	000	000	King Fahad Medical City
22	001	000	037	000	000	Directorate of Health Affairs of Al-Qunfutha Governorate
22	002	000	000	000	000	Saudi Red Crescent Authority
23	000	000	000	000	000	Ministry of Culture and Information
23	000	000	001	000	000	Bureau of the Ministry
23	000	000	002	000	000	Ministry's Branch in Jeddah
23	000	000	003	000	000	Ministry's Branch in Madinah
23	000	000	004	000	000	Ministry's Branch in Dammam
23	000	000	005	000	000	Ministry's Branch in Ta'if
23	000	000	006	000	000	Television, Broadcasting, and Publications Station in Abha
23	000	000	007	000	000	Jizan Television and Broadcasting Station
24	000	000	000	000	000	Ministry of Education
24	001	000	000	000	000	Bureau of the Ministry
26	000	000	000	000	000	Ministry of Higher Education
26	001	000	000	000	000	Bureau of the Ministry
26	002	000	000	000	000	King Saud University
26	003	000	000	000	000	King Abdulaziz University
26	004	000	000	000	000	King Fahd University of Petroleum and Minerals
26	005	000	000	000	000	Imam Mohammed Bin Saud University
26	006	000	000	000	000	King Faisal University
26	007	000	000	000	000	Umm Al-Qura University
26	008	000	000	000	000	Islamic University
26	009	000	000	000	000	King Khalid University
26	011	000	000	000	000	Taibah University
26	012	000	000	000	000	Qassim University
26	013	000	000	000	000	Ta'if University
26	014	000	000	000	000	Higher Education Council
26	015	000	000	000	000	Jizan University
26	016	000	000	000	000	Al-Jouf University
26	017	000	000	000	000	Ha'il University
26	018	000	000	000	000	Tabouk University
26	019	000	000	000	000	Al-Baha University
26	020	000	000	000	000	Najran University
26	021	000	000	000	000	Princess Nourah bint Abdulrahman University
26	023	000	000	000	000	Northern Borders University
26	024	000	000	000	000	Dammam University
26	025	000	000	000	000	Al-Kharj University
26	026	000	000	000	000	Al-Majma'ah University
26	027	000	000	000	000	Shaqra University
27	000	000	000	000	000	Ministry of Transportation
27	001	000	001	000	000	Bureau of the Ministry
27	002	000	002	000	000	Saudi Railways Organization

28	000	000	000	000	000	Ministry of Communications and Information Technology
28	001	000	000	000	000	Bureau of the Ministry
28	002	000	000	000	000	Saudi Post
28	002	000	001	000	000	General Administration
28	002	000	002	000	000	Riyadh Post
28	002	000	003	000	000	Jeddah Post
28	002	000	004	000	000	Dammam Post
28	002	000	005	000	000	Makkah Post
28	002	000	006	000	000	Madinah Post
28	002	000	007	000	000	Ta'if Post
28	002	000	008	000	000	Asir Post
28	002	000	009	000	000	Ha'il Post
28	002	000	010	000	000	Qassim Post
28	002	000	011	000	000	Tabouk Post
28	002	000	012	000	000	Al-Baha Post
28	002	000	013	000	000	Al-Ahsa' Post
28	002	000	014	000	000	Jizan Post
28	002	000	015	000	000	Najran Post
28	002	000	016	000	000	Northern Borders Post
28	002	000	017	000	000	Al-Jouf Post
28	003	000	000	000	000	Communications and Information Technology Commission
29	000	000	000	000	000	Ministry of Petroleum and Mineral Resources
29	001	000	001	000	000	Bureau of the Ministry (Petroleum)
29	001	000	001	001	000	Saudi ARAMCO
29	001	000	001	002	000	ARAMCO Gulf
29	001	000	001	003	000	Chevron Saudi Arabia Co.
29	002	000	002	000	000	Mineral Resources
29	004	000	000	000	000	Saudi Geological Survey
30	000	000	000	000	000	Ministry of Commerce and Industry
30	001	000	001	000	000	Bureau of the Ministry
30	001	000	002	000	000	Ministry's Branch in Jeddah
30	001	000	003	000	000	Ministry's Branch in Dammam
30	001	000	004	000	000	Ministry's Branch in Makkah
30	001	000	005	000	000	Ministry's Branch in Madinah
30	001	000	006	000	000	Ministry's Branch in Ta'if
30	001	000	007	000	000	Ministry's Branch in Al-Ahsa'
30	001	000	008	000	000	Ministry's Branch in Ha'il
30	001	000	009	000	000	Ministry's Branch in Tabouk
30	001	000	010	000	000	Ministry's Branch in Buraiydah
30	001	000	011	000	000	Ministry's Branch in Yanbu
30	001	000	012	000	000	Ministry's Branch in Arar
30	001	000	013	000	000	Ministry's Branch in Onaizah
30	001	000	014	000	000	Ministry's Branch in Al-Baha
30	001	000	015	000	000	Ministry's Branch in Jizan
30	001	000	016	000	000	Ministry's Branch in Al-Majma'ah
30	001	000	017	000	000	Ministry's Branch in Abha
30	001	000	018	000	000	Ministry's Branch in Najran
30	001	000	019	000	000	Ministry's Branch in Al-Jouf
30	001	000	020	000	000	Ministry's Branch in Al-Qrayat
30	001	000	021	000	000	Ministry's Branch in Beeshah
30	001	000	022	000	000	Ministry's Branch in Hafr Al-Baten
30	002	000	000	000	000	Saudi Standards, Metrology, and

						Quality Organization
32	000	000	000	000	000	Ministry of Agriculture
32	001	000	000	000	000	Bureau of the Ministry
32	003	000	000	000	000	Irrigation and Sewage Authority of Al-Ahsa'
32	004	000	000	000	000	Grain Silos and Flour Mills Organization
34	000	000	000	000	000	Ministry of Justice
34	001	000	000	000	000	Bureau of the Ministry
35	000	000	000	000	000	General Presidency of Scholarly Research and Ifta
36	000	000	000	000	000	General Presidency of the Promotion of Virtue and the Prevention of Vices
37	000	000	000	000	000	General Presidency for the Affairs of the Holy Mosque and the Prophet's Mosque
38	000	000	000	000	000	Saudi Projects Office in Yemen
41	000	000	000	000	000	Ministry of Finance
41	001	000	001	000	000	Bureau of the Ministry (Financial Affairs)
41	001	000	001	001	000	SAMA (Investment Revenues)
41	001	000	001	002	000	ARAMCO (Petrol product fees)
41	001	000	001	003	000	Public Revenues Administration
41	001	000	001	004	000	Ministry's Branch in the Eastern Region
41	001	000	001	005	000	State Properties
41	001	000	001	006	000	Government Presses
41	001	000	001	007	000	Ministry's Branch in Makkah and Jeddah
41	001	000	001	008	000	Ministry's Branch in Jizan
41	001	000	001	009	000	Ministry's Branch in Asir
41	001	000	001	010	000	Ministry's Branch in Qassim
41	001	000	001	011	000	Ministry's Branch in Al-Baha
41	001	000	001	012	000	Ministry's Branch in Madinah
41	001	000	001	013	000	Ministry's Branch in the Northern Borders Region/ Arar
41	001	000	001	014	000	Ministry's Branch in Tabouk
41	001	000	001	015	000	Ministry's Branch in Al-Jouf
41	001	000	001	016	000	Ministry's Branch in Ha'il
41	001	000	001	017	000	Ministry's Branch in Najran
41	001	000	001	018	000	Ministry's Office in Makkah
41	001	000	001	019	000	Ministry's Office in Ta'if
41	001	000	001	020	000	Ministry's Office in Al-Ahsa'
41	001	000	001	021	000	Ministry's Office in Yanbu
41	001	000	001	022	000	Ministry's Office in Al-Qunfutha
41	001	000	001	023	000	Ministry's Office in Al-Laith
41	001	000	001	024	000	Ministry's Office in Rabigh
41	001	000	001	025	000	Ministry's Office in Dhiba
41	001	000	001	026	000	Ministry's Office in Al-Wajh
41	001	000	001	027	000	Ministry's Office in Tayma
41	001	000	001	028	000	Ministry's Office in Beeshah
41	001	000	001	029	000	Ministry's Office in Umluj
41	001	000	001	030	000	Ministry's Office in Dhahran Al-Janoub
41	001	000	001	031	000	Ministry's Office in Al-Qrayat
41	001	000	001	032	000	Ministry's Office in Al-Majma'ah
41	001	000	001	033	000	Ministry's Office in Al-Zulfi

41	001	000	001	034	000	Ministry's Office in Al-Kharj
41	001	000	001	035	000	Ministry's Office in Houtat Bani Tamim
41	001	000	001	036	000	Ministry's Office in Wadi Al-Dawaser
41	001	000	001	037	000	Ministry's Office in Hafr Al-Baten
41	001	000	001	038	000	Ministry's Office in Al-Dawadmi
41	001	000	001	039	000	Ministry's Office in Al-Rass
41	001	000	001	040	000	Ministry's Office in Al-Qwai'yah
41	001	000	001	041	000	Ministry's Office in Al-Ola
41	001	000	001	042	000	Ministry's Office in Al-Khorma
41	001	000	001	043	000	Ministry's Office in Shaqra
41	001	000	001	044	000	Revenues Control Department
41	001	000	001	045	000	Ministry's office in Mhayel Asir
41	001	000	001	046	000	Ministry's office in Sharourah
41	001	000	001	047	000	Ministry's office in Rafha
41	001	000	001	048	000	Ministry's office in Samtah
41	001	000	001	049	000	Ministry's office in Bal-Qarn
41	001	000	001	050	000	Ministry's office in Afif
41	001	000	001	051	000	Ministry's office in Al-Aflaj
41	001	000	001	052	000	Ministry's office in Al-Qatif
41	002	000	000	000	000	Customs Authority
41	002	000	001	000	000	General Administration
41	002	000	002	000	000	Customs, Jeddah Islamic Port
41	002	000	003	000	000	Customs, King Abdulaziz Port in Dammam
41	002	000	004	000	000	Customs, Dry Port at Riyadh
41	002	000	005	000	000	Customs, King Abdulaziz Airport in Jeddah
41	002	000	006	000	000	Customs, King Khalid International Airport in Riyadh
41	002	000	007	000	000	Customs, King Fahd International Airport
41	002	000	008	000	000	Salwa Customs
41	002	000	009	000	000	Al-Hadeetha Customs
41	002	000	010	000	000	Halat Ammar Customs
41	002	000	011	000	000	Al-Raq'i Customs
41	002	000	012	000	000	Yanbu Customs
41	002	000	013	000	000	Jubail Customs
41	002	000	014	000	000	King Fahd Causeway Customs
41	002	000	015	000	000	Makkah Post Customs
41	002	000	016	000	000	Prince Mohammed Bin Abdulaziz Airport in Madinah Customs
41	002	000	017	000	000	Al-Twal Customs
41	002	000	018	000	000	Al-Khadra Customs
41	002	000	019	000	000	Jizan Customs
41	002	000	020	000	000	Al-Khafji Customs
41	002	000	021	000	000	Abha Airport Customs
41	002	000	022	000	000	Ta'if Customs
41	002	000	023	000	000	Jdaydet Arar Customs
41	002	000	024	000	000	Ras Tannoura Customs
41	002	000	025	000	000	Al-Durra Customs
41	002	000	026	000	000	Dhiba Customs
41	002	000	027	000	000	Qassim Airport Customs
41	002	000	028	000	000	Al-Bat'ha Customs
41	002	000	029	000	000	Riyadh Post Customs
41	002	000	030	000	000	Elab Customs

41	002	000	031	000	000	Al-Wade'a Customs
41	002	000	032	000	000	Jeddah Post Customs
41	002	000	033	000	000	Dammam Central Post Customs
41	002	000	034	000	000	Dammam Express Mail Customs
41	002	000	035	000	000	Yanbu Airport Customs
41	002	000	036	000	000	Tabouk Airport Customs
41	002	000	037	000	000	Ha'il Airport Customs
41	002	000	038	000	000	Al-Jouf Airport Customs
41	003	000	000	000	000	Zakat and Tax Authority
41	003	000	001	000	000	General Administration
41	003	000	002	000	000	Authority's Branch in Riyadh
41	003	000	003	000	000	Authority's Branch in Jeddah
41	003	000	004	000	000	Authority's Branch in Dammam
41	003	000	005	000	000	Authority's Branch in Makkah
41	003	000	006	000	000	Authority's Branch in Madinah
41	003	000	007	000	000	Authority Branch in Ta'if
41	003	000	008	000	000	Authority's Branch in Qassim
41	003	000	009	000	000	Authority's Branch in Abha
41	003	000	010	000	000	Authority's Branch in Tabouk
41	003	000	011	000	000	Authority's Branch in Al-Ahsa'
41	006	000	000	000	000	Agricultural Development Fund
41	007	000	000	000	000	Saudi Credit and Saving Bank
41	008	000	000	000	000	Public Investment Fund
41	009	000	000	000	000	Real Estate Development Fund
41	010	000	000	000	000	Industrial Development Fund
41	011	000	000	000	000	Saudi Fund for Development
42	000	000	000	000	000	Saudi Wildlife Authority
43	000	000	000	000	000	Ministry of Islamic Affairs, Endowments, Da'wah, and Guidance
44	000	000	000	000	000	Ministry of Hajj
45	000	000	000	000	000	Government Facilities and Programs
46	000	000	000	000	000	Contributions to international organizations
47	000	000	000	000	000	Self salaries and general bases
48	000	000	000	000	000	Government's share of pension salaries and social insurance
49	000	000	000	000	000	Emergency Expenses
50	000	000	000	000	000	Aid
50	001	000	000	000	000	Animal feed aid
50	002	000	000	000	000	Local wheat and barley purchase subsidy
50	003	000	000	000	000	Newspapers and magazines aid
50	004	000	000	000	000	Private schools aid
50	005	000	000	000	000	Equestrian club aid
50	006	000	000	000	000	SAPTCO aid
50	007	000	000	000	000	SASCO aid
50	008	000	000	000	000	GASCO shareholders dividends aid
50	009	000	000	000	000	GASCO aid
50	010	000	000	000	000	King Abdulaziz Public Library aid
50	011	000	000	000	000	King Abdulaziz Center for National Dialogue aid
52	000	000	000	000	000	Exchange rate differences
54	000	000	000	000	000	Muslim World League
55	000	000	000	000	000	Purchasing land for government use

57	000	000	000	000	000	Emergency projects reserve
58	000	000	000	000	000	Development bond installment and revenue payment
59	000	000	000	000	000	General Investment Authority
60	000	000	000	000	000	Saudi Commission for Tourism and Antiquities
61	000	000	000	000	000	Public Pension Agency
62	000	000	000	000	000	General Authority of Meteorology and Environmental Protection
63	000	000	000	000	000	Ministry of Water and Electricity
63	001	000	000	000	000	Bureau of the Ministry
63	001	001	000	000	000	Ministry Bureau
63	001	002	000	000	000	General Directorate of Water in Riyadh
63	001	003	000	000	000	General Directorate of Water in Makkah
63	001	004	000	000	000	General Directorate of Water in the Eastern Region
63	001	005	000	000	000	General Directorate of Water in Madinah
63	001	006	000	000	000	General Directorate of Water in Qassim
63	001	007	000	000	000	General Directorate of Water in Asir
63	001	008	000	000	000	General Directorate of Water in Tabouk
63	002	000	000	000	000	Saline Water Conversion Corporation
64	000	000	000	000	000	Saudi Food and Drug Authority
66	000	000	000	000	000	Ministry of Labor
66	001	000	001	000	000	Bureau of the Ministry
66	001	000	002	000	000	Labor Office in Riyadh
66	001	000	003	000	000	Labor Office in Jeddah
66	001	000	004	000	000	Labor Office in Asir
66	001	000	005	000	000	Labor Office in Dammam
66	001	000	006	000	000	Labor Office in Madinah
66	001	000	007	000	000	Labor Office in Najran
66	001	000	008	000	000	Labor Office in Jizan
66	001	000	009	000	000	Labor Office in Qassim
66	001	000	010	000	000	Labor Office in Al-Baha
66	001	000	011	000	000	Labor Office in Al-Jouf
66	001	000	012	000	000	Labor Office in Ha'il
66	001	000	013	000	000	Labor Office in Tabouk
66	001	000	014	000	000	Labor Office in the Northern Borders
66	001	000	015	000	000	Labor Office in Al-Kharj
66	001	000	016	000	000	Labor Office in Al-Dawadmi
66	001	000	017	000	000	Labor Office in Al-Zulfi
66	001	000	018	000	000	Labor Office in Wadi Al-Dawaser
66	001	000	019	000	000	Labor Office in Majma'ah
66	001	000	020	000	000	Labor Office in Shaqra
66	001	000	021	000	000	Labor Office in Makkah
66	001	000	022	000	000	Labor Office in Ta'if
66	001	000	023	000	000	Labor Office in Al-Qunfutha
66	001	000	024	000	000	Labor Office in Beeshah
66	001	000	025	000	000	Labor Office in Al-Ahsa'
66	001	000	026	000	000	Labor Office in Hafr Al-Baten
66	001	000	027	000	000	Labor Office in Al-Khobar

66	001	000	028	000	000	Labor Office in Bqaiq
66	001	000	029	000	000	Labor Office in Jubail
66	001	000	030	000	000	Labor Office in Al-Khafji
66	001	000	031	000	000	Labor Office in Ras Tannoura
66	001	000	032	000	000	Labor Office in Yanbu
66	001	000	033	000	000	Labor Office in Al-Ola
66	001	000	034	000	000	Labor Office in Onaizah
66	001	000	035	000	000	Labor Office in Al-Rass
66	001	000	036	000	000	Labor Office in Al-Qrayat
66	001	000	037	000	000	Labor Office in Al-Wajh
66	001	000	038	000	000	Labor Office in Traif
66	002	000	000	000	000	Technical and Vocational Training Corporation
67	000	000	000	000	000	Ministry of Social Affairs
68	000	000	000	000	000	Human Rights Commission
69	000	000	000	000	000	General Housing Authority
70	000	000	000	000	000	King Abdullah City for Atomic and Renewable Energy
71	000	000	000	000	000	Supreme Judicial Council
72	000	000	000	000	000	<i>Darah</i> of King Abdulaziz

Ministry of Finance

Summary of Revenues Registered in Books for the Month of / _____ of the Year 14 H

Form No. 11

Name of the Ministry or Authority/

Chapter No.:

Branch No.:

Main Account	Sub Account	Revenue Type	Full Overall Estimate		Collected this month		Collected in previous months		Total		Ratio of Collection to Estimate %
			Riyal	H	Riyal	H	Riyal	H	Riyal	H	
Total											

Revenues Registrar

Name:
Signature:

Daily Log Registrar

Name:
Signature:

Director of Financial Affairs

Name:
Signature:

Seal

Ministry of Finance

Statement of the Sums Exempted from the Revenues Account Upon the Ministry of Finance's Approval during the () Quarter of the Year 14 H

Form No. 12

Name of the Ministry or Authority/

Chapter No.:

Branch No.:

Serial No.	Sum	Account No.	Beneficiary Name	Registry No.	Payment Order No.	Registration Date	Approval Document	
							Ministry Letter No.	Date
Total Sum of /								Riyals

Revenues Registrar (Accountant)

Name:
Signature:

Director of Financial Affairs
(Accounting)

Name:
Signature:

Seal

Ministry of Finance

Statement of the Sums Exempted from the Revenues Account by the Financial Auditor during the () Quarter of the Year 14 H

Form No. 13

Name of the Ministry or Authority/

Chapter No.:

Branch No.:

Serial No.	Sum	Account Name	Account Number	Beneficiary Name	Civil Registry No.	Exemption from Revenues Account Document		Disposal Evidence		
						No.	Date	No.	Date	
Total Sum of /										Riyals

Revenues Registrar (Accountant)

Name:
Signature:

Director of Financial Affairs
(Accounting)

Name:
Signature:

Financial Auditor

Name:
Signature:

Seal

Ministry of Finance

Statement of Sums Due to the State's Treasury

Form No. 14

Name of the Ministry or Authority/

Chapter No.:

Branch No.:

Serial No.	Indebtedness	Name of the Debtor/ Co./ Est./ Individual #	Date of Establishment	Nature	Commercial or Civil Registry No.	Sum paid	Date of last claim

Revenues Registrar (Accountant)

Name:
Signature:

Director of Financial Affairs (Accounts)

Name:
Signature:

Seal

Where the Debtor is a company or an establishment, the name of the owners thereof shall be provided under the company's name