



The executive regulations for handling public funds
issued by Royal Decree No. (M / 18) dated
02/23/1436 AH

First Article:

Handling public funds means dealing with public money by preserving and managing it in whole or in part, using paper or electronic documents.

Article Two:

1. Jobs subject to the civil service system covered by the provisions of this regulations are as follows:

Job title	Job Code
Treasurers and valuable notes	30415
Warehouse keepers	30505
Officials in charge of	30417

cashiering and valuable notes	
Revenues Collectors	30412
Custodies Officials	30501
Technical Warehouses Officials	30507
Public Treasury Officials	70305

Any jobs approved by the Ministry of Civil Service - Ministry of Human Resources currently- after the coordination with the Ministry.

Article 3: The employees who are assigned to work in one of the jobs handling the public funds and their jobs are not among the jobs mentioned in (Article Two) of these regulations are required to:

- 1- That the custody is under his responsibility.
- 2- His job Task should include receiving custodies and spend it during the year.

3-That the total value of the custodies received within one year is not less than one million riyals.

The competent minister or the head of the independent agency may reduce the value of the remote areas in the cases he deems necessary.

Article 4: Ministry of Civil Services- currently Ministry of Human Resources will form a committee of three members(the Ministry, Ministry of Civil

Services- currently Ministry of Human Resources, and the related entity), this committee will take care of studying the subordination of the position occupied by the employee according to the conditions mentioned in Article Three of these regulations according to the following:

1. That the rank of the two members of the ministry is not less than the tenth.

2- The committee two members to be changed (the Ministry of Finance and the Ministry of Human Resources every 4 years.

3- The committed will conduct its meeting with the presence of all its members and will make its decisions by the majority.

4- Appointing a secretary for the committee from the ministry of Human Resources who will take care of the committee records and files and arranges its meetings and do all the necessary office works.

5- The committee will submit its recommendations to the minister of Human Resources for approval.

Article 5: all the public agencies that its employees are not within the civil services system should not hire or appoint any employee to do jobs of handling public funds without applying what is mentioned in article 5.

Article 6. Applying what is stated in the Article 4, the agency should utilize electronic tools to control the inputs and outputs of the treasuries and warehouses throughout the followings:-

- 1- replacing the manual documents with electronic documents.
- 2- Employees included in this system should-when working in the field of collecting the government funds electronically thought out SADAD, or other technical tools decided by the Ministry -adhere the regulations stated in chapter 3 of the Government Revenues Law.
- 3- Making code to each classification of the warehouses through which automated tracking is possible of the movement of that classification(inputs-outputs-the balance).

Article 7: without violating what is stated in 6 of the law who practice the task of electronically maintaining the public funds by keeping tracks of treasury inputs and outputs is qualified for a financial reward stated in the regulations after verifying compliance with the regular electronic documentary cycle.

Article 8: without violating what is mentioned in article 6 the following five conditions are to fulfilled in order to appoint an employee jobs included in this law and the five conditions are:-

1- A written acceptance of the appointment before the appointment being issued.

2-He/she shouldn't be appointed in the labor scale, temporary jobs, or the regulation of employing non-Saudi employees.

3_He has never breached his job duties.

4-No to be assigned to any task during the period of his investigation.

5. the unavailability of an employee who meets the conditions for occupying a position subject to the system of handling public funds.

Article 9: without violating what is mentioned in the articles 7&8 to pay the reward and according to what is stated in article 11, the following conditions are required:

1- The one assigned to this job should spend one consistent year.

2- A minute to be prepared of receipt between who is appointed and whose job is subject to the law – a receipt of the assets of the fund or of the warehouse to approved from the authorized official.

Article 10:

To expend the financial rewards for the cases stated in the article No. 7 of the law, the following conditions should be fullfed;

1- Death Conformation Letter and the dead employee services closing letter.

- 2- A medical report from a specialized medical institution confirming the total deficiency or partial deficiency that prevent him/her from doing her job tasks.
- 3- The employee transfer letter or the employee letter of promotion to a job that is not included in this law.

Article No. 11:

The annual bonus to be determined upon the grade and rank filled by who is practicing one of the positions included in by the law at the end of the year - the year it is due and not from the date of commencement of disbursement procedures.

Article No. 12:

The bonus stipulated in Article (3) of the Public Funds handling System shall be disbursed modified by the royal decree No. (M/5) dated 14/4/1400 H. for the periods preceding the decree of applying the law of handling public money issued by the Royal decree No. (M/18) dated 23/02/1436H upon what is stated in the previous law and upon completing the procedures stated not to include the part of the passing year of the date of validity which is 20/09/1436H.

Article 12:

The following should be taken care of when making the procedures of the custody stated in article N.12;

1. A custody value should not exceed three hundred Riyals.
2. New custody can't be released until the previous custody is compromised.
3. The custody is to be recorded and registered in accordance to the regulations of the financial instructions.
4. Custody compromising is to be conducted every three months or after the end of the mission, or when a new custody is given.
5. Not compromising the custody in the stated date would be a responsibility of the director of finance dept. or the head of accounts dept. or the director of warehouse dept. or the acting director of the departments mentioned and will be responsible for that matter with the coordination with the employee in charge for the violations that may occur unless the employee made a violation by concealing during the compromising procedures time.

Article 14: What is meant by the deficit mentioned in Article 10 of the law is embezzlement, waste, or disposal without legal authority in state funds, notables, or papers of value given to him.

Article 15:

In the event of a deficit, the agency must take the following steps;

- 1- Prepare a report of the incident.

2- Recording the deficit as a custody to be paid on that employee.

Article No. 16:

In case the deficit is being confirmed after the inventory of the employee's custodies is being conducted the entity should take the procedures stated in the chapter No. 4 of the law of the government Revenues and its executive regulations to collect the value of the deficit occurring in his custody.

Article 17:

The Ministry of Finance along with the General Auditing Bureau will continue taking the necessary measures to release the seizure of the bails taken according to the under the canceled guarantees system issued by the Royal Decree No. 9885 dated on 4/9/1358H. as follows;

If the necessary documents are not available to do the inventory and accounting procedures for the purpose of For the purpose of auditing employees' accounts – and those employees are assigned on jobs under the system of handling the public money In preparation for the discharge of their liabilities and releasing the guarantees taken on them Under the abolished sponsorship system, the entity to which the employee belongs must provide the following:

1- Documents, minutes prepared by the committee of inventory and accounting and

the reason why they are not available and making sure that negligence is one of the reasons.

2-Documents that proof the Investigation has been conducted and questioning the employees in charge in the finance dept. or the accounts dept. or the warehouses dept. on the reason of the delay of the inventory and account procedures in accordance of the Articles 7 and 8 of the public funds handling system issued by the royal decree No. (M/77) dated on 23/10/1395H.

3-Filling the forms mentioned in the Article No. 12 (paragraphs No. 1, 2, and 3) of the previous instructions of the public money handling law issued by the royal decree No. 4/13130 dated on 20/8/1395H.

4-A pledge from the employee to be released from

Bail to include his responsibility For what may be evident in the future of cash or in-kind deficiency.

5-If the entity the employee belong to is convinced To be released from bail after reviewing his accounts in light of the available data and documents that there is no deficit of negligence from his side during his employment period the entity will issue a certificate of liability in its responsibility.

6-After completing what is stated in the paragraphs from (1) to (5) of this article all the papers should be sent to the Ministry to be studied and make the necessary procedures toward it.

7-If the Ministry decided to release a certificate of liability after completing the procedures stated in this article it should be certified from the officials in charged in the Ministry of finance and the General Auditing Bureau then, the reservation release from the bail procedures will be completed accordingly.

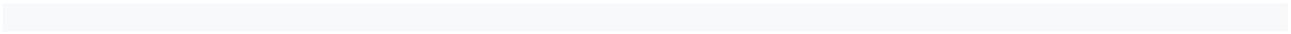
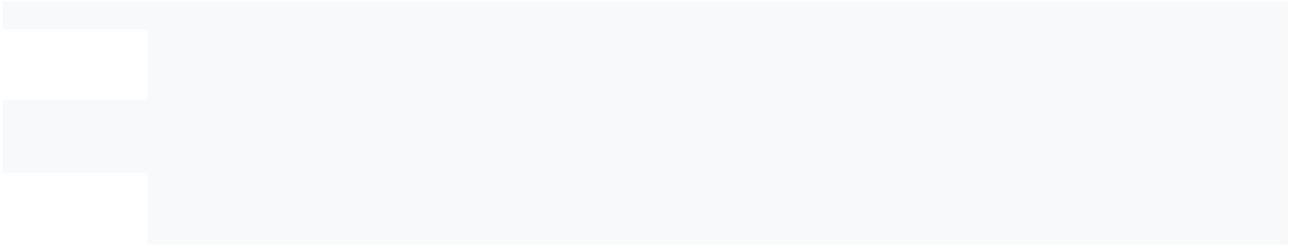
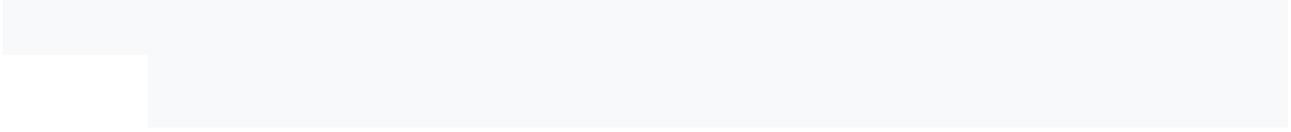
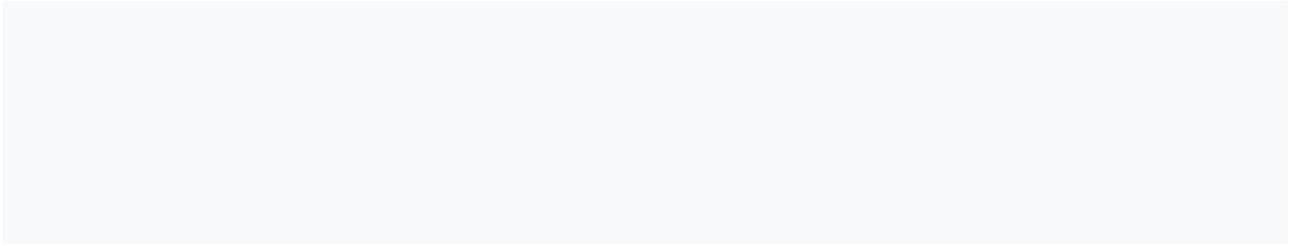
8- Application of these controls is limited to cases which documents are not available to conduct the procedures of inventory and accounting to make the reservation release from bail.

Article No. 18:

These regulations cancel all provisions that contradict them.

Article No. 19:

This regulation shall be effective from the date specified for the entry into force of the system.



FEMALE SECTION

القسم النسوي