

GENERAL INSTRUCTION MANUAL**200.005**ISSUING
ORG: ACCOUNTING POLICIES & SYSTEMS DEPARTMENTISSUE DATE
05-09-2017REPLACES
NewSUBJECT: **ADMINISTRATION OF SELF-DIRECTED
GROUPS (SDG) BANKING REQUIREMENTS**APPROVAL
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CONTENT: This Instruction outlines the process by which Self-Directed Groups are permitted through the Saudi Aramco control framework, to use Saudi Aramco's Banking Facilities and details the associated accounting entries. The text of this Instruction includes:

1. References
2. Background
3. SDGCU Cashbook Maintenance
4. Receipts – Collection of Membership Fees (Payroll Deduction)
5. Receipts – All Other (Bank Deposits)
6. Payments to Vendors – from SDG Accounts (30XXXX)
7. Cash Withdrawals by SDGs
8. Other Transactions
9. SDG Monthly Compliance Statement
10. Reconciliation of Month End Balance
11. Responsibilities

Appendix 1 - SDG Customer Account and Wage Type Deduction Code Listing

Appendix 2 - SDG Monthly Compliance Statement

1. REFERENCES**1.1 ABBREVIATIONS & ACRONYMS**

AAE	- Approval Authority Engine
AI	- Accounting Instruction
A/P	- Accounts Payable
A/R	- Accounts Receivable
BOD	- Banking Operations Division/TSD
CHK	- Check
CS	- Community Services
D/C	- Direct Charge
GC	- Grade Code
GI	- General Instruction
MCM	- Miscellaneous Credit Memo
MPS	- Miscellaneous Payments System
OAD	- Operations Accounting Department
PD	- Payroll Division
PDE	- Payroll Data Entry
SAU	- Services Accounting Unit/OAD
SCMM	- Supply Chain Management Manual
SDG	- Self-Directed Group
SDGCU	- Self-Directed Group Control Unit/CS
TSD	- Treasury Services Department

1.2 DEFINITIONS

Account Statement - Statement produced from the SAP system detailing both the transactions of an SDG within Saudi Aramco's receivables system and the current balance of funds held for the benefit of the SDG (also sometimes referred to as "SAP Transaction F.27").

Cashbook - Record kept by the SDGCU for every bank transaction processed by the SDGs and approved by the SDGCU.

Customer Account - Within SAP, the Customer Account maintains a record of the amount of cash held by Saudi Aramco on behalf of the SDG's. Each SDG has their own unique Customer Account.

Direct Charge - Materials purchased directly from suppliers and charged directly to the user's account.

Monthly Compliance Statement - Statement of all receipts and payments of an SDG within the prior month. This will include all transactions (even cash), as well as those going through the Saudi Aramco Banking Facilities. This will be submitted to the SDGCU by the SDG.

Monthly Reconciliation - Process performed by the SDGCU to ensure the bank balance (maintained by individual SDGs under Saudi Aramco's bank account) is aligned across SAP, the Cashbook maintained by the SDGCU, and the SDGs own records.

Net Debit Balance - Situation whereby an SDG has spent more money from Saudi Aramco's Banking Facilities, than they had on deposit with Saudi Aramco; thereby owing money to Saudi Aramco.

Saudi Aramco Banking Facilities - For the purposes of this GI, shall mean the provision of a Saudi Aramco bank account to SDGs in order to hold SDG cash balances and process their banking transactions.

SDG Consultants - Consultants hired by individual SDGs to provide services on behalf of the SDGs for the benefit of its members.

Supply Chain Management Manuals - A set of policies that guide Saudi Aramco's procurement efforts and a number of procedures that detail all Saudi Aramco procurement processes and controls used for the procurement of materials and services.

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Wage Type Deduction - Deduction code created detailing an individual SDGs authority to deduct salary and wages for membership fees.

1.3 SAP TRANSACTIONS

F.27 - Account Statement
FV70 - Customer Invoice Creation
FV75 - Credit Invoice
ZK0009 - Materials Cost Report

1.4 RELATED POLICIES

AI 902 - Employee Charges or Credits
GI 207.056 - Cash Deposits by Community Services Facilities
GI 211.070 - Miscellaneous Payments
ROM - Recreation Operations Manual
SCMM - Supply Chain Management Manuals (Vol. I & Vol. II)

2. BACKGROUND

- 2.1 Within the scope of this instruction, SDGs are groups of active GC 11+ Saudi Aramco employees and/or their spouses/dependents and any individuals living in family camps, organized for the purpose of sponsoring and promoting community activities of benefit and general interest to residents of the company's established family communities. Excluded from this scope, are groups organized for exclusive or secret purposes, personal gain, or not of general benefit to the residential community, and whose memberships and officerships are not open to the general community.
- 2.2 As defined in the Recreation Operations Manual, "all employees of Saudi Aramco who are GC 11+ and/or their spouses/dependents and any individual who may live in the family camps" are eligible for membership of an SDG upon payment of a joining fee (if applicable) and annual dues, as prescribed by the SDG.
- 2.3 Previously, SDGs operated their own bank accounts and nominated one or more members as signatories to the accounts for the purpose of conducting banking operations. Effective 2016, Saudi Arabia's banking rules dictated that only individuals or recognized legal entities with a commercial registration may be allowed to maintain bank accounts in Saudi Arabia. As an alternative, subject to prior approval by the SDGCU, SDGs may be authorized to use Saudi Aramco's Banking Facilities.
- 2.4 SDGs using Saudi Aramco's Banking Facilities will receive services through SAP for the recording and reporting of the SDG's financial activities. Such services include the receipt of funds, the payment of expenses, the purchasing of materials through Saudi Aramco B2B procedures, the issuance of materials from Saudi Aramco warehouse inventories, and for any other service the Company provides. All such transactions will be vetted and under the control of the SDGCU.

2.5 All SDG transactions referred to herein relate to those which impact balances held in Saudi Aramco's Banking Facilities, unless otherwise indicated.

3. SDGCU CASHBOOK MAINTENANCE

The SDGCU will separately maintain a record (i.e. Cashbook) of each of the SDGs banking transactions utilizing Saudi Aramco's Banking Facilities. Whenever authorization is given by the SDGCU to an SDG for any banking transaction, the SDGCU will record the transaction into that SDG's Cashbook. Deposits will be recorded in the Cashbook when an SDG informs the SDGCU with the requisite proof of deposit.

Two weeks after each calendar month, the SDGCU will reconcile the balances from the SDGs own records to the balances within SAP to the respective Cashbook maintained by the SDGCU. Any reconciling items are investigated and remediated.

4. RECEIPTS - COLLECTION OF MEMBERSHIP FEES (PAYROLL DEDUCTION)

When an SDG is authorized by the SDGCU to use Saudi Aramco's Banking Facilities, they may elect to collect SDG membership fees through salary deduction from the members payroll. This deduction may be monthly, quarterly or annually depending on the SDG's internal charter. Membership fees collected in cash should follow the process set out in Section 6.

4.1 PAYROLL DEDUCTIONS AUTHORIZATION

4.1.1 For payroll deductions, a salary deduction is permitted when an SDG gains authorization from the member to perform the relevant deduction. A consolidated list of deductions is sent by the SDG to the SDGCU.

4.1.2 The SDGCU will review the payroll deduction list for reasonableness, prior to uploading the deduction summaries to SAP. The SDGCU will then record the amount to be deducted from the members' payroll as a deposit in the relevant SDG Cashbook.

4.2 PAYROLL PROCESSING

4.2.1 After the PD processes the deduction through the relevant PDE Wage Type, the following entry will be booked in SAP during the payroll run:

DR 3002005 Salaries Payable

CR 1800261 SDG Clearance Account

(To record payroll deduction amounts due to SDGs via the SDG Clearing Account)

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- 4.2.2 SAU will then clear the amount from 1800261 SDG Clearance Account to the appropriate Customer Account based on the Wage Type Deduction.

DR 1800261 SDG Clearance Account

CR 30XXXX SDG Customer Number (A/R)

(To allocate wage deduction to the correct SDG account)

- 4.3 At month-end the SDGCU should check the actual amount deducted from the member's payroll and agree it back to the Cashbook entry made by the SDGCU. If the amounts do not agree, an investigation should be conducted by the SDGCU to ascertain the reason for the difference. If the difference arises from the Cashbook being incorrect, an adjusting entry should be made to the Cashbook for the correct amount. If the payroll deduction was processed incorrectly, the SDGCU representative should inform the relevant SDG, who should seek a correction to the amounts deducted.

5. RECEIPTS – ALL OTHER (BANK DEPOSITS)

- 5.1 Cash can be directly deposited, without pre-approval from the SDGCU, into the Saudi Aramco Banking Facilities by the SDGs. A copy of the deposit slip should be emailed to the SDGCU by the SDGs as proof of deposit.
- 5.2 On receipt of the deposit slip, the SDGCU will record the deposit in the relevant SDG's Cashbook.
- 5.3 The SDGCU will in turn provide BOD a copy of the bank deposit slip with SDG's name and Customer Account number, which would enable BOD to post to the SDG Clearance Account 1800261 with the Customer Account in the SAP entry narrative field. The following email address should be used to send BOD the above mentioned details:

TreasuryBankReconciliationGroup@Exchange.Aramco.com.sa

- 5.4 The cash deposit, once processed, is credited to 1800261 by BOD (per GI 207.056)

DR 1XXXXX2 Bank – CHK Deposit

CR 1010218/9 Dhahran Teller Eight/Nine

(To record the bank deposit)

DR 1010218/9 Dhahran Teller Eight/Nine

CR 1800261 SDG Clearance Account

(To record the deposit to the SDG Clearance Account).

- 5.5 SAU then clears the credit from the account 1800261 to the respective Customer

Account 30XXXX based on the information in Treasury's entry (Customer Account in Treasury's entry per 5.3) using Transaction Code FV75, Credit Invoice:

DR 1800261 SDG Clearance Account

CR 30XXXX SDG Customer Number (A/R)

(To allocate the cash deposit from the clearance account to the correct SDG Account)

SAU should follow up with the SDGCU for any entry to 1800261 without adequate Customer Account details in the SAP entry narrative field. The SDGCU should be able to provide the correct Customer Account number by referring to their records.

6. PAYMENTS TO VENDORS - FROM SDG ACCOUNTS (30XXXX)

- 6.1 Payments made by SDGs from Saudi Aramco's Banking Facilities need to be first approved by the SDGCU, who will then initiate the payment on behalf of the SDG.
- 6.2 The SDG Treasurer (or other SDG representative as operational needs dictate) must provide evidence that the request for payment has been approved by two authorized members of the SDG and give confirmation that sufficient cleared funds are available for the payment to be processed. The authorization for the payment and the SDG Treasurer's confirmation should be attached to the payment request to be approved by the SDGCU.
- 6.3 The SDGCU will review the documentation received and check that:
 - all required documentation (see 6.2) is included
 - the signatories from the SDG have sufficient authority to approve the payment
 - there are sufficient cleared funds for the payment, as stated by the SDG and per the SDGCU's own records

If there are any discrepancies, no payment can be made until any items flagged as an issue are resolved.

- 6.4 Payments made using MPS (refer to GI 211.070) to individuals or organizations that provide services or supplies for the SDGs shall be requested by the SDG Treasurer (and as per 6.2 provide evidence it has been approved by two authorized members of the SDG and sufficient cleared funds exist) and approved by the SDGCU within the approval authority limits maintained under the AAE.

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6.4.1 The MPS entry will be:

DR 1800261 SDG Clearance Account

CR 3XXXXXX Vendor Account (A/P)

(To create a payable for MPS)

DR 3XXXXXX Vendor Account (A/P)

CR 10XXXXX Cash

(To record the cash payment of the payable)

6.4.2 SAU clears amounts from the SDG Clearance Account 1800261 to the SDG Customer Account using SAP transaction code FV70, Create Customer Invoice:

DR 30XXXX SDG Customer Number (A/R)

CR 1800261 SDG Clearance Account

*(To reduce the correct SDG account with the payment amount)*6.5 D/C MATERIALS ISSUED FROM STOCK

The purchases of D/C materials issued from stock materials, through Saudi Aramco purchasing channels or for withdrawals of materials from company storehouse stocks, are to be booked to the SDG Clearance Account 1800261.

6.6 CONSULTANT FEES & EXPENSES

Monthly consulting fees are paid to the consultants of the SDGs through the contracting/procurement system according to the SCMM.

SDG Consultants are engaged under Saudi Aramco contracts, by the SDGCU, with all costs incurred by the SDG being booked to the SDG Clearance Account 1800261. A non-exhaustive list of relevant costs includes; fees paid to the consultant, airline fees and other miscellaneous costs the SDG takes ownership of.

6.7 RECORD-KEEPING

The SDGCU will record all transactions in the relevant Cashbook as they occur.

7. CASH WITHDRAWALS BY SDGs

An SDG representative (which would normally be the SDG Treasurer) can request cash payment through MPS either for cash advances to meet operational needs, or as reimbursement for expenses already paid by SDG members on behalf of the SDG.

Payments to SDG members made using MPS (refer to GI 211.070) shall be requested by the SDG Treasurer (or other SDG representative as operational needs dictate) who must provide evidence the request for payment has been approved by two authorized members of the SDG and sufficient cleared funds exist, and approved by the SDGCU within the approval authority limits maintained under the AAE.

7.1 CASH ADVANCES

For cash advances, an SDG representative should request cash amounts via an employee MPS transaction. A form authorizing the advance payment needs to be signed by two authorized personnel (neither of whom should be the advance recipient) of the SDG, and submitted to the SDGCU. Additionally, the requesting SDG representative should confirm to the SDGCU that there are sufficient cleared funds available for the cash advance.

The SDGCU checks the form to ensure it contains the correct authorization, the amounts look reasonable (e.g., in line with previous requests, paid to the correct SDG member, etc.), is within the approval authority limits maintained under the AAE and the Cashbook confirms there are sufficient funds available. Once satisfied, the SDGCU initiates the MPS cash advance to the relevant employee. The SDGCU records the entry in the Cashbook.

7.1.1 The MPS entry will be:

DR 1800261 SDG Clearance Account

CR 3002005 Salaries Payable

(To create a payable for MPS)

DR 3002005 Salaries Payable

CR 10XXXXX Cash

(To record the cash payment of the payable)

SAU will then clear out the 1800261 SDG Clearance Account to the correct SDG Customer Account as detailed in 6.4.2.

7.2 CASH REIMBURSEMENT

SDG members paying valid expenses on behalf of SDGs are required to be reimbursed. The SDG Treasurer should submit to the SDGCU a cash reimbursement request, countersigned by two authorized signatories of the SDG, along with copies of the receipts or other evidence of the expense paid.

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As in Section 6, the SDG Treasurer would need to confirm there are sufficient cleared funds for the reimbursement request and the amount is within the approval authority limits maintained under the AAE. The SDGCU would check the reimbursement request and once approved, initiate the reimbursement to the employee via the MPS. When the cash reimbursement/advance has been initiated the SDGCU will record the transaction in the Cashbook. The SAP entries required are detailed in 7.1.1.

SAU will then clear out the 1800261 SDG Clearance Account to the correct SDG Customer Account as detailed in 6.4.2.

8. OTHER TRANSACTIONS

Transactions also occur which are initiated by Saudi Aramco and not by the SDGs. Primarily, where Saudi Aramco is either a customer of an SDG, or where Saudi Aramco provides financial support to SDGs.

8.1 SAUDI ARAMCO IS A CUSTOMER OF AN SDG

Saudi Aramco may purchase goods and services from SDGs. The initial expense (due to the nature of SDGs it is unlikely to ever be a capital item) would be recorded by Saudi Aramco as any other expense, once the SDG has raised the invoice (the SDG should also send a copy to the SDGCU who will record it as an uncleared item in the Cashbook) to the department concerned:

DR 7XXXXXX Expense
CR 40000XXX SDG Vendor Number (A/P)
(To record a payable against the SDG supplier)

This sets up a payable; however, it is not possible to pay this through the standard payment run as the SDG's funding pool is already held by Saudi Aramco. The increase in the SDGs customer or bank receivable would be recorded by increasing the balance on the relevant SDG Customer Account. This would be done using MCM in SAP by the proponent.

The MCM module can be found via Finance Online (which itself can be accessed through My Home). Within MCM, navigate to 'Other' which sits under Vendor Deductions process of the MCM landing page.

Fill in the vendor number, currency of transaction, justification for the transaction (including Customer Account number and SDG name). Any supporting document needs to be uploaded. The amount should initially be entered against the line 1800261 SDG Clearance with Profit Centre P170000. Which will generate the following entry:

DR 40000XXX SDG Vendor Number (A/P)

CR 1800261 SDG Clearance Account

(To eliminate the payable by transferring to the clearance account)

The entry will then be moved out of the Clearance Account into the Customer Account by the SAU:

DR 1800261 SDG Clearance Account

CR 30XXXX SDG Customer Number (A/R)

(To allocate the payable from the clearance account to the correct SDG)

SAU will use the information in the SAP narrative field, namely the Customer Account number and the SDG name, to move the balance into the correct Customer Account.

8.2 SAUDI ARAMCO PROVIDES DIRECT SUPPORT TO AN SDG

Saudi Aramco sometimes provides support (either cash or in-kind) to the SDGs. This represents an expense to Saudi Aramco and needs to go through the account 7408025 Subsidies/Allowances & Contributions and cost center 782220.

8.2.1 Indirect Subsidies

Typically this would be the provision of Saudi Aramco owned materials or services. The amount of support provided would be assessed, costed and expensed through the income statement

DR 7408025 Subsidies/Allowances & Contributions

CR 1XXXXXXX Manpower/materials

(To record the manpower/material provided as a subsidy)

8.2.2 Direct Subsidies

There are instances when Saudi Aramco pays expenses directly to a supplier, on behalf of an SDG. The expense and payment should be treated as any other expense, with the sole difference being the coding of the expense to the Subsidies, Allowances & Contributions account. The overall impact on the general ledger being:

DR 7408025 Subsidies/Allowances & Contributions

CR 1XXXXX Bank & Cash (Saudi Aramco)

(To record the cash given as a subsidy)

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No entries are made against any of the SDG accounts, as they would not be receiving any cash. The SDGCU would need to inform the SDG Treasurer of the amount of financial support received, so the SDG could account for the assistance as appropriate.

When a CS department gives a direct subsidy to any SDG, the Customer Account of the relevant SDG (via the Clearance Account first) would need to reflect the increased balance through the initial accounting entry:

DR 7408025 Subsidies/Allowances & Contributions

CR 1800261 SDG Clearance Account

(To record the increase in bank balance due to the subsidy)

From the SDG Clearance Account, this would be allocated to the correct SDG Customer Account by SAU (see 6.4.2).

9. SDG MONTHLY COMPLIANCE STATEMENT

For compliance purposes within two weeks of each month end, SDG Treasurers, as appropriate, shall prepare and submit to the SDGCU a Monthly Compliance Statement (see Appendix 2) for the prior month; summarizing all transactions in the month of concern. Note: This includes both transactions conducted by the SDGs in cash and those performed through the Saudi Aramco Banking Facilities. There are two components to this statement:

9.1 Analysis of Receipt and Payments for the prior month

The analysis of income and expense should provide detail on:

- types of expenditure with vendor name detailed
- analysis of income by source, with additional detail on any monies received from 3rd Parties (i.e., not from SDG members via subscription fees or events held)

9.2 Statement of compliance with Saudi Aramco's policies and procedures

- Statement of compliance issued by the SDG Treasurer should be submitted to the SDGCU stating all income received and expenses incurred are in compliance with the stated aims of the SDG and Saudi Aramco's policies and procedures

10. RECONCILIATION OF MONTH END BALANCE

10.1 Within two weeks of each month end, SDGs must submit to the SDGCU a schedule calculating the cash balance held in Saudi Aramco's Banking Facilities based upon the SDGs own records. The schedule must detail the following:

- Bank balance (as agreed with the SDGCU) brought forward from prior month
- Transactions occurring this month
- Bank balance carried forward into the next month

This is the SDG's understanding of what their cash balance in Saudi Aramco's Banking Facilities are.

- 10.2 Two weeks after each month end, the SAU will submit the month end Account Statement for each SDG to the SDGCU.
- 10.3 The SDGCU will compare these reports (10.1 & 10.2) to the Cashbook maintained by the SDGCU. All three sets of records should be in line. This is the Monthly Reconciliation.
- 10.4 Any errors should be investigated and communicated to the relevant record holder.
- 10.5 When the month end balance is in alignment, the SDGCU will communicate the agreed balance back to the SDGs.

11. RESPONSIBILITIES

11.1 SDGs

- 11.1.1 Maintain accurate and up to date cash records at all times; which amongst other things, show the cash balance currently available for use in Saudi Aramco's Banking Facility.
- 11.1.2 Ensure all cash and banking transactions undertaken adhere to Saudi Aramco policies and procedures.
- 11.1.3 Affirm to the SDGCU that there are sufficient funds to cover payment transaction requests.
- 11.1.4 Ensure spending is only from non-committed funds and not in excess of these funds.
- 11.1.5 Ensure there is no Net Debit Balance with Saudi Aramco (i.e., SDGs do not spend in excess of their non-committed funds available for use and held for safekeeping by Saudi Aramco).
- 11.1.6 Review the documents supporting any Net Debit Balance, and as appropriate clear the debit balance immediately. Any Net Debit Balance not

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supported with documentation should not be reimbursed by the SDG until supporting documents have been provided. Any charges in dispute should be investigated by the SDGCU whose decision on the matter will be final.

11.1.7 Send a copy of the bank deposit slip to the SDGCU to evidence the payment made to Saudi Aramco towards the clearance of the Net Debit Balance in the month under reference.

11.1.8 Provide the SDGCU within 2 weeks of month end, the Monthly Compliance Statement (see 9.) and the month end bank balance as recorded by the SDG (see 10.1).

11.2 SDGCU

11.2.1 Act as the conduit between the SDGs and Saudi Aramco in all aspects of the banking process.

11.2.2 Ensure that the SDGs banking transactions adhere to all relevant Saudi Aramco policies and procedures.

11.2.3 Ensure that there is sufficient narrative on the SAP entries to the SDG Clearance Account 1800261, so the entries can be allocated to the correct Customer Account by SAU.

11.2.4 Maintain a Cashbook for banking transactions for each of the SDGs using Saudi Aramco's Banking Facilities.

11.2.5 Review the monthly SAP generated Account Statements (SAP transaction F.27) to ensure that any credits/payments, authorized by the SDGCU are correctly recorded.

11.2.6 Send a copy of the Account Statement received from SAU with all supporting documents (e.g., ZK0009 Material Cost Report) to the Treasurer of the relevant SDG for review, Monthly Reconciliation and accurate record keeping purposes.

11.2.7 In case of a Net Debit Balance being reported on the Account Statement, the SDGCU will, through a note written on the statement, direct the SDG to pay the amount to Saudi Aramco upon receipt of the statement. The SDGCU should follow up with the SDG to facilitate any queries and expedite this settlement.

11.2.8 Monitoring payments by the SDGs to Saudi Aramco of any Net Debit Balance described in paragraphs 11.1.5 to 11.1.7 above.

11.2.9 Perform a Monthly Reconciliation of the bank balance as recorded in SAP, to the month end bank balance reported by the SDG (see 10.1) and the Cashbook maintained by the SDGCU.

11.2.10 On a monthly basis, review SDG transactions (see 9.1) and ensure the transactions are in compliance with local laws, follow the stated aims of the SDG, and comply with applicable Saudi Aramco policies and procedures.

11.3 SAU

11.3.1 Manually clear charges/credits from the SDG Clearance Account 1800261 to the respective Customer Account 30XXXX (i.e. charges/credits must be booked to account 1800261 first).

11.3.2 Ensure 1800261 has a nil balance at month end. If the narrative of the SAP entries in 1800261 is insufficient the SDGCU should be contacted for clarification.

11.3.3 Maintaining the SDG Customer Accounts 30XXXX and review them on a monthly basis for any non-compliant activity.

11.3.4 SAU will seek confirmation from and place reliance upon the SDGCU that the Customer Account for each SDG is reconciled.

11.3.5 Generating the monthly Account Statement (SAP Transaction F.27).

11.3.6 Submitting the Account Statement with all supporting documents, (e.g., ZK0009: Material Cost Report), to the SDGCU for their review, record keeping and onward distribution to the relevant SDG.

11.4 BOD

BOD will post entries to account 1800261 for cash and check deposits (per GI 207.056) with sufficient detail so that SAU can allocate the deposits to the correct Customer Account.

Approved: _____

Abdulaziz A. Al-Ruwaii, Manager
Accounting Policies & Systems Department

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SDG	Customer Account Number	Wage Deduction Code
SAYSO	302797	2341
DH Kennel Club	300303	2R01
DH Yacht Club	302798	2R02
DH Horse Association	300171	2R03
DH Tennis Association	302834	2R04
DH Swim Club	302833	2R05
DH Arabian Auto Association	300172	2R06
DH Taekwondo	302800	2R07
DH Theatre Group	302813	2R08
DH Karate	302821	2R09
DH Golf Club	302822	2R10
DH Art Group	302807	2R11
DH Poetry Group	302828	2R12
DH Saudi Aramco Soccer Association	302808	2R13
DH Road Runners	302814	2R14
DH Youth Basketball	302810	2R15
DH Men's Basketball	302811	2R16
DH Baseball League	302823	2R17
DH Men's Softball	302824	2R18
Aviation Charges	302806	2R19
DH Women's Group	302809	2R20
DH Junior Tennis	302815	2R21
DH Bicycle Association	302818	2R22
DH Flag Football	302829	2R23
DH Chess Group	302799	2R24
DH Touch Rugby	302830	2R25
DH Cricket Association	302825	2R26
DH Bowling Association	302831	2R27
DH Squash Association	302826	2R28
DH Badminton Association	302827	2R29
DH Dive Association	302832	2R30
DH Volleyball	302812	2R31
A Place 4 Us	302881	2R32
Arabian Natural History Association	302906	2R33

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Appendix 1: SDG Customer Account and Wage Type Deduction Code Listing (cont.)

SDG	Customer Account Number	Wage Deduction Code
Arabic Speaking Women's Group	302886	2R34
Aramco Aquarium Society	300171	2R03
Brazilian Jiu Jitsu	302882	2R36
DH Boy Scouts	302899	2R37
DH Bridge Group	302887	2R38
DH Climbing and Alpine Club	302896	2R39
DH Community Band	302902	2R40
DH Community Chorale	302903	2R41
DH Cub Scouts	302900	2R42
DH Fencing Group	302883	2R43
DH Garden Group	302901	2R44
DH Girl Scouts	302905	2R45
DH Oasis Quilter's Guild	302890	2R46
DH Outing Group	302891	2R47
DH Tai Chi	302904	2R48
DH Toastmasters	302897	2R49
DH Women's Exchange	302889	2R50
Hangar Flyers International	302898	2R51
Rakah Recreation Association	302907	2R52
Rockin' Country	302884	2R53
SAVE	302885	2R55
Society for Simulated Sports	302892	2R54

Saudi Aramco: Company General Use

* CHANGE

** ADDITION

NEW INSTRUCTION ☒

COMPLETE REVISION ☐

GENERAL INSTRUCTION MANUAL

ISSUING

ORG:

ACCOUNTING POLICIES & SYSTEMS DEPARTMENT

SUBJECT:

ADMINISTRATION OF SELF-DIRECTED GROUPS (SDG) BANKING REQUIREMENTS

ISSUE DATE

05-09-2017

APPROVAL
AAR

REPLACES

New

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Appendix 2: SDG Monthly Compliance Statement

SAUDI ARAMCO SELF DIRECTED GROUPS (SDG) RECEIPTS & PAYMENTS ACCOUNT

SDG: _____ Customer Account : 300XXX

FROM / / 20XX TO / / 20XX

[illegible]

The above is a true and accurate representation of all receipts and payments for the month of _____ 201X. The officers of this [_____SDG_____] further confirm that all payments and receipts conform to the aims of this [_____SDG_____] and Saudi Aramco Policies & Procedures.

Prepared By:	Signature:	Date:
Verified By:	Signature:	Date:
Approved By:	Signature:	Date: