

ISSUING ORG. ACCOUNTING POLICIES & SYSTEMS DEPARTMENT

ISSUE DATE
02-09-2010

REPLACES
01-25-2004

SUBJECT GENERAL INSTRUCTION MANUAL INDEX - ACTIVE

APPROVAL
RAK

PAGE NO.
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CONTENT: This index lists the GI numbers and related titles. The last issue dates of these General Instructions are reflected in the respective General Instruction in the Saudi Aramco Intranet. Cancelled instructions are removed and listed under GI No. 200.002.

**INSTRUCTION
NO.**

TITLE/SUBJECT

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|-----------|---|
| 21.201 | Approval Authority |
| 200.001 | General Instruction Manual Index |
| 200.002 | Index of Cancelled Instructions |
| 202.300 | Accounting for Major Casualty Costs |
| 202.301 | Definition of Property, Plant & Equipment Accounts in the General Ledger |
| 202.303 | Plant & Equipment Facilities Subclasses |
| 202.304 | Plant & Equipment Item Rate Numbers |
| 202.305 | Assets Plant Tag Numbering & Preparation of Form SA-9032-1 "Create Asset Master Data" |
| 202.305-1 | Accounting Plant (Prime) Numbers |
| 202.309 | Allocation of Costs - New Facilities Start-up |
| 202.320 | Accounting for the Costs of Computer Software Developed or Obtained for Internal Use |
| 202.330 | Capital Assets - Service Lives and/Depreciation |
| 202.331 | Drilling Equipment - Services Lives, and Depreciation |
| 202.451 | Engineering Work Order Authorization for Preliminary Engineering Preparation – Saudi Aramco Form SA 6891 |
| 207.001 | Accounting Reports |
| 207.050 | Form SA 630 - Capital Assets Change Authorization |

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| 207.056 | Daily Report of Cash Deposited "Form SA 1144" |
| 207.060 | Physical Inventory of Fixed Assets |
| 211.050 | Cash Advance and Expense Settlement Using e-Travel |
| 211.060 | Expense Reports Form SA-165 |
| 211.070 | Miscellaneous Payments |
| 211.071 | Settlement of Third Party Liabilities Incurred While Using Company Vehicles |
| 211.080 | Driving License and Renewal of Company Owned Vehicles Registration |
| 216.600 | Accounting Basic Code System |
| 216.604-600 | Operating Expense and Organization Codes - Clearance Accounts |
| 216.608 | Well Accounting & Development Costs |
| 216.611 | Vehicle Usage Cost Allocation |
| 216.613 | Marine Department Vessel or Service Charges to User Accounts |
| 216.616 | Equipment Usage Time Reporting |
| 216.771 | Pona Sample Charges to Offtakers |
| 216.815 | Exploration Costs |
| 230.002 | Leases, Contracts and Other Sources of Financial Liability |
| 230-010 | Identification of Embedded Derivatives |
| 230.031 | Miscellaneous Invoices to Outsiders |
| 230.035 | Invoice Accrual Procedures |
| 241.014 | Procedures for Domestic Sales of Petroleum Products |

SAUDI ARABIAN OIL COMPANY (Saudi Aramco)
GENERAL INSTRUCTION MANUAL

G. I. No. **Approved**

200.001

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| 241.021 | Material Balancing of Refined Hydrocarbon Products |
| 242.001 | Withholding Tax Payments and Reports to DZIT |
| 250.001 | Cost Sheet Review and Approval |
| 270.001 | Payroll Procedures |
| 270.003 | Labor Cost and Analysis |
| 270.004 | Area Payroll Representatives-Payroll Related and Check Disposition. & Query Handling Procedures |
| 286.020 | Accounting for Expenses of Visitors & Employees on Assignment |
| 286.030 | Policies and Procedures for Saudi Aramco Appointees Compensation and Expenses |
| 286.031 | Financial Reporting Controls Assessment Program |
| 287.003 | Segregation of Duties (SOD) |
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Approved: _____
 R.A. Krygsman, Manager
 Accounting Policies & Systems
 Department

MDH
 W/C # T2552

* CHANGE

** ADDITION

NEW INSTRUCTION ☐

COMPLETE REVISION ☐