

GENERAL INSTRUCTION MANUAL**207.001**

ISSUING ORG. ACCOUNTING POLICIES & SYSTEMS DEPARTMENT

ISSUE DATE
10-14-2006REPLACES
9-14-2003

SUBJECT ACCOUNTING REPORTS

APPROVAL
RAKPAGE NO.
1 OF 5

CONTENT: This Instruction covers the manually prepared and computer generated Accounting Reports (AR's) issued by the Finance Organization. The text includes:

1. Report Numbering
2. Report Format and Distribution
3. Minimum Standards of Report Preparation
4. Key to Report Listing
5. Schedule of Accounting Reports
6. Revisions
7. Protection, Retention and Destruction of Company Records

1. **REPORT NUMBERING:**

All reports of accounting and financial information which are regularly prepared whether monthly, quarterly, annually or more frequently, should be assigned an Accounting Report (AR) number to help maintain controls and avoid duplication of efforts. Accounting Policies & Systems Department (AP&SD) will assign the AR number(s) after concurring with the Report Format. AR numbers will be assigned within the series listed below for the category of data being reported. The prefix "AR" indicates "Accounting Report".

No. Series	Subject	No. Series	Subject
001-049	General	400-499	Operating Expense
050-099	Master Gas System	500-529	Oil Operations
100-109	Cash	530-599	General
110-159	Accounts Receivable	600-699	Payroll & Employee Plans
160-199	Fixed Assets & Appropriations	700-799	Government
200-219	Deferred Charges	800-899	Financial Statements
220-249	Accounts Payable	900-919	Statistical
270-399	Materials & Merchandise	920-999	Local Sales & Receivables

2. **REPORT FORMAT AND DISTRIBUTION:**

The specific report format and distribution are the responsibility of the preparing Division/Department and should comply with the requirements of user recipients. Detailed report preparation and distribution instructions shall be covered by desk procedures approved by the responsible Department Manager.

3. **MINIMUM STANDARDS OF REPORT PREPARATION:**

It would be helpful for users of reports to be provided with some information relating to the generated reports. The reports should contain or reflect at least the following, if applicable:

- a) Conformity with any applicable Accounting Instructions for rates, percentages, limitations, etc.,
- b) Related General Ledger accounts should be indicated for reconciliation purposes,
- c) Purposes or intended use of the information and distribution should be indicated,
- d) An individual, other than the one who prepares the report, should review the report for accuracy.

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2 OF 5**4. KEY TO REPORT LISTING:**

The following information is reflected on the listing of AR Reports:

A. PROPONENT

Abbreviation	Responsible Preparing Division/Department
BC&CMD	Banking, Credit & Cash Management Department
CFD	Corporate Finance Division
CM&ID	Cash Management & Investment Division
CPF&AD	Capital Programs, Forecasts & Analysis Division
DSAD	Domestic Sales Accounting Division
ES&SAD	Export Sales & Shipping Accounting Division
FAD	Financial Accounting Department
FA&PAD	Financial Analysis & Performance Advisory Department
FF&CD	Financial Forecasting & Costing Division
GLAD	General Ledger Accounting Division
PAD	Payables Accounting Division
PD	Payroll Division
P&FAAD	Projects & Fixed Assets Accounting Division

B. PREPARATION

CG - Computer Generated
MP/PC - Manually Prepared/Personal Computer

C. FREQUENCY

W Weekly
Q Quarterly
M Monthly
SA Semi-Annually
A Annually
AR As Required

D. DISTRIBUTION

INT Internal within Saudi Aramco
EXT External to Saudi Aramco other than Govt.
GOVT Saudi Arab Government.

SAUDI ARABIAN OIL COMPANY (Saudi Aramco)			GENERAL INSTRUCTION NO.	
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5. SCHEDULE OF ACCOUNTING REPORTS:

ACCTG.					DISTRIBUTION		
REP NO.	REPORT TITLE	PROPONT	PREP	FREQ	INT	EXT	SAG
ARC21-01	Exchange & Recruitment Currency Rates	CM&ID	CG	AR	X	-	-
ARC25-01	Month-end Exchange Rates	CM&ID	CG	M	X	-	-
AR50	Master Gas Sales, Master Gas System Local Sales for the Month	DSAD	MP/PC	M	X	-	-
AR51	Molten Sulfur Local & Exports	DSAD	MP/PC	M	X	-	-
AR52	Master Gas System Sales & Receivables	DSAD	MP/PC	M	X	-	-
AR54	Gas Consumption (S. Aramco Use & Others)	DSAD	MP/PC	M	X	-	-
AR102	Petty Cash & Change Funds	BC&CMD	MP/PC	M	X	X	-
AR105	Cash Avails Report	CM&ID	MP/PC	AR	X	X	X
AR121	Collectable Accounts Written Off	GLAD	MP/PC	A	X	X	-
AR130	Consolidated Accounts Receivable Status Report	PAD	MP/PC	Q	X	-	-
AR153	Employee Home Loans - Receivables	PD	MP/PC	M	X	-	-
AR160	Depreciation Expense Forecast	P&FAAD	MP/PC	Q	X	-	-
AR161	Corporate Performance Index Industrial And Non-Industrial Plant Investment	P&FAAD	MP/PC	Q	X	-	-
AR167	Saudi Arabian Oil Company Crude Oil Program & Master Gas System - Reconciliation of Additions to Accumulated Depreciation With Depreciation Expense	P&FAAD	MP/PC	A	X	X	-
AR170	Saudi Arabian Oil Company Consolidated Statement of Fixed Capital Assets & Accumulated Depreciation	P&FAAD	MP/PC	A	X	X	-
AR172	Analysis of Intangible Development Cost, Producing & Pressure Maintenance Expense & Incomplete Wells Plant Expenditure	P&FAAD	CG	A	X	X	-
AR173	Abandoned Wells & Dry Holes	P&FAAD	MP/PC	M	X	-	-
AR176	Miscellaneous Capital Items Budget (BI-1900) Summary of Releases	CPFAD	MP/PC	A	X	X	X
AR176-1	Misc. Capital Projects Budget (BI-1900) Activity Report	CPFAD	CG	M	X	X	-
AR187	Appropriation Exploratory Drilling & Development Costs	P&FAAD	MP/PC	M	X	-	-
AR190-2	Capital & Non-Capital Expenditures	CPFAD	MP/PC	Q	X	X	X
AR190-3	Completed Projects Report (Mechanically Complete & Financially Closed)	CPFAD	MP/PC	Q	X	X	X
AR194	Master Appropriation Summary Report	CPFAD	CG	M	X	-	-
AR197	Programs & Budgets Status Report	CPFAD	MP/PC	AR	X	X	X
AR271	Engineering Proposed Proj. TC 68	P&FAAD	MP/PC	M	X	-	-
AR361	Refinery Chemical Stock	ES&SAD	MP/PC	M	X	-	-
AR362	Materials & Supplies Inventory Activity Report	PAD	MP/PC	M	X	-	-
AR435	Corporate Donations	GLAD	MP/PC	Q	X	-	-
AR448	Power Distribution Department Expenses & Clearance	PAD	MP/PC	Q	X	-	-
AR502	NGL Production	ES&SAD	MP/PC	A	X	-	X1
AR503	Crude Oil Production, Disposition & Inventories	ES&SAD	MP/PC	M	X	-	-

1 = Distribution to Saudi Government on request only

* CHANGE

** ADDITION

NEW INSTRUCTION ☐

COMPLETE REVISION ☐

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5. SCHEDULE OF ACCOUNTING REPORTS (CONTD.):

ACCTG.					DISTRIBUTION		
REP NO.	REPORT TITLE	PROPONT	PREP	FREQ	INT	EXT	SAG
AR670-21	Employee Thrift Plan Activity & Account Reconciliation	PD	MP/PC	M	X	-	-
AR702	Abstract of Accts & Stmt of Royalty Due On Net Crude Oil	ES&SAD	MP/PC	SA	X	-	X
AR703	Abstract of Accts & Stmt of Royalty Due On Sales Of Nat Gas	ES&SAD	MP/PC	SA	X	-	X
AR707	Concession Payments	CM&ID	MP/PC	M	X	-	X
AR708	The Monthly Activity Report	FAD	MP/PC	M	X	-	X
AR710	Summary of Taxes, Royalties And Other Payments	FAD	MP/PC	M	X	-	-
AR711	Payments to The Government	FAD	MP/PC	A	X	-	-
AR721	Summary of Crude Oil Export Sales By Off taker	FF&CD	MP/PC	M	X	-	-
AR722	Crude Oil Export Sales by Grade by Market & by Market by Grade	FF&CD	MP/PC	M	X	-	-
AR723	Operating & Financial Highlights (the Minister's MIS)	FF&CD	MP/PC	M	X	-	X
AR724	Historical Information Book/Monthly Updates	FF&CD	MP/PC	M	X	-	X
AR725	Cash Flow & Working Fund Balances	FF&CD	MP/PC	M	X	-	X
AR726	Accounts Receivable under Long-Term and Special Arrangements	FF&CD	MP/PC	M	X	-	-
AR727	Production Deliveries & Prices of Crude Oil & Refined Products.	FF&CD	MP/PC	M	X	-	-
AR728	Cash Avails Assumptions & Exhibits	FF&CD	MP/PC	M	X	-	-
AR729	Payment to Government Forecast Assumptions & Schedules	FF&CD	MP/PC	AR	X	-	X
AR732	Crude Oil Export Sales Barrels Lifted By Customer By Month	FF&CD	MP/PC	M	X	-	-
AR734	Crude Oil Export Prices And Price Differentials	FF&CD	MP/PC	M	X	-	-
AR735	Data For The Preparation of The Balance of Payments Report	FF&CD	MP/PC	A	X	-	X
AR740	Abu Sa'fah Area - Production Cost	ES&SAD	MP/PC	Q	X	-	X
AR742	Production, Distribution, Exports, Reserves & Manpower Data	FF&CD	MP/PC	A	X	-	X
AR745	Local Sales & Govt. Fees Rept. (Arabic to M.O.F)	ES&SAD	MP/PC	M	-	-	X
AR746	Refined Products Consumption Monitoring	ES&SAD	MP/PC	M	-	-	X
AR747	Payment to The Saudi Arab Government	FF&CD	MP/PC	M	X	-	-
AR819	Free Products to SAG	ES&SAD	MP/PC	A	X	-	X
AR821	Abu Sa'fah Production	ES&SAD	MP/PC	M	X	-	X
AR912	Consolidated Report on Book Cost of Capital Assets, Value of Stocks & Estimated Costs of Construction-In-Progress	P&FAAD	MP/PC	A	X	-	-
AR914	Monthly Investment Report	CM&ID	MP/PC	M	X	X	X
AR915	Quarterly Borrowing Report	CFD	MP/PC	Q	X	X	X

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ACCTG.					DISTRIBUTION		
REP NO.	REPORT TITLE	PROPONT	PREP	FREQ	INT	EXT	SAG
AR916	Corporate Volume Balance Report	ES&SAD	MP/PC	M	X	-	-
AR921	Local Sales Analysis	ES&SAD	MP/PC	W	X	-	-
AR923	Products Sales by Region	ES&SAD	MP/PC	M	X	-	-
AR924	Deliveries to Allied Forces	ES&SAD	MP/PC	M	X	-	-
AR925	Sales to MODA	ES&SAD	MP/PC	M	X	-	-
AR926	Saudi Aramco Refined Products & LPG Receivable	ES&SAD	MP/PC	M	X	-	-
AR927	Government Fees Payable	ES&SAD	MP/PC	M	X	-	-
AR927a	Provisional Government Fees	ES&SAD	MP/PC	M	X	-	-
AR928	Accounts Receivable Aging Analysis	ES&SAD	MP/PC	M	X	-	-
AR929	Accounts Receivable Aging Analysis - Other Customers	ES&SAD	MP/PC	M	X	-	-
AR930	Accounts Receivable Status (Sales & Collection)	ES&SAD	MP/PC	M	X	-	-
AR933	Distribution Statistical Report	ES&SAD	MP/PC	M	X	-	-
AR934	Crude Oil Local Sales	ES&SAD	MP/PC	M	X	-	-
AR935	Master Gas Receivable Status	DSAD	MP/PC	M	X	-	-
AR936	Sales For Major N-Paying Customers	ES&SAD	MP/PC	M	X	-	-

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Requests for changes in report format or distribution should be directed to the Manager of the preparing Division/Department for review and approval. Changes to this General Instruction should be directed in writing to Manager, Accounting Policies & Systems Department, Room T-588, Dhahran.

7. PROTECTION, RETENTION & DESTRUCTION OF COMPANY RECORDS:

Complete procedures and responsibilities relating to the protection, retention and destruction of Company records are detailed in the "Records Program Manual".

Approved: [Original signed by R.A. Krygsman]
 R.A. KRYGSMAN, Manager (A)
 Accounting Policies & Systems Department

EFA
 T694
 Previous MMS (W/C # M0800)