

SAUDI ARABIAN OIL COMPANY (Saudi Aramco)
GENERAL INSTRUCTION MANUAL

G. I. No. **Approved**

200.002

ISSUING ORG. ACCOUNTING POLICIES & SYSTEMS DEPARTMENT

ISSUE DATE
02-09-2010

REPLACES
01-25-2004

SUBJECT INDEX OF CANCELLED INSTRUCTIONS

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CONTENT: This instruction lists the number and related titles of instructions that have been cancelled.

<u>Instruction No</u>	<u>Title</u>	<u>Cancellation Date</u>	<u>Refer to</u>
22.002	Concrete Facilities Accounting	11/24/84	Not Replaced
22.002-1	Concrete Facilities Accounting Equipment Cost Allocation Schedule	11/24/84	Not Replaced
22.002-2	Concrete Facilities Accounting Depreciation Guidelines	11/24/84	Not Replaced
22.002-3	Concrete Facilities Accounting Ready Mixed Concrete Facilities Program Type Code/Phase Summary	11/24/84	Not Replaced
22.002-4	Concrete Facilities Accounting Inventory Reconciliation Schedule	11/24/84	Not Replaced
22.002-5	Concrete Facilities Accounting Monthly Account Summary Report	11/24/84	Not Replaced
22.002-6	Concrete Facilities Accounting Payroll Register	11/24/84	Not Replaced
22.002-7	Concrete Facilities Accounting Contract 6509 Labor Distribution	11/24/84	Not Replaced
22.002-8	Concrete Facilities Accounting Contract 6509 Other Reimbursable Charges	11/24/84	Not Replaced
22.002-9	Concrete Facilities Accounting Invoice of Other Charges & Fees	11/24/84	Not Replaced
53.005	Form SA-315 Cash Receipt	12/27/05	Not Replaced
200.000	Manuals Maintained by APM&SD	12-28-99	Not Replaced
200.003	Accounting Instruction Manual Index	12-31-99	Not Replaced

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200.003-1	Index of AIM & GIM Glossary Instruction Reference	12-31-99	Not Replaced
200.004	Accounting Manual – Table of Contents	9/12/05	Not Replaced
200.040	Accounting Vouchers	07/13/69	FAD
200.060	Currency Exchange Adjustments	03/25/76	AI 701
202.206	Review Distribution & Acct. for Loan and Guaranteed Loan Agreements	12/01/69	Not Replaced
202.301-1	Master Gas System Plant & Equipment Accounts in the General Ledger	10/15/94	GI 202-301
202.302	Plant & Equipment Location Codes	02/15/69	Not Replaced
202.310	Form Aramco 4625 Completion Certificate	05/31/80	GI 2.710/AI 201
202.311	Form 903 - Job Order Closing	02/08/69	PFAAD
202.330-05	Capital Assets – Table of Service Lives (Crude Oil and MGS Assets)	02/15/08	Merged with 202.330
202.330-10	Capital Assets – Table of Service Lives *Crude Oil Assets)	02/15/08	Merged with 202.330
202.330-15	Capital Assets – Table of Service Lives (Master gas System Assets)	02/15/08	Merged with 220.330
202.330-20	Capital Assets – Motor/Marine/Air Craft/Construction Equipment Table of Service Lives	02/15/08	Merged with 220.330
202.330-40	Plant & Equipment Depreciation Rates Life Expectancy of Specific Sub	03/31/85	Not Replaced
202.350	Incomplete Construction	06/13/82	AI 203
* CHANGE ** ADDITION NEW INSTRUCTION <input type="checkbox"/> COMPLETE REVISION <input checked="" type="checkbox"/>			

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202.350-01	Incomplete Construction - Supplement	06/13/82	AI 203
202.409	Deferred Expense for Transporting Personal Effects to Saudi Arabia	02/22/71	Not Replaced
202.570	Employees Earned Vacation Expense	03/25/76	AI 702
203.008	Geophysical Service International	11/01/69	FAD
203.009	Charles Martin Inspector of Petroleum Inc.& E.W. Saybolt S.A.	09/19/79	AI 706
203.009-1	Charles Martin Inspector of Petroleum Inc.& E.W. Saybolt S.A. -Supplement	09/19/79	AI 706
203.012	Chicago Bridge Limited - Tank Erection and Other Construction Work	08/31/84	Not Replaced
203.012-1	Chicago Bridge Limited - Miscellaneous Work Agreement No.	08/31/84	Not Replaced
203.017	X-Ray International	12/07/66	Not Replaced
203.018	Booren Exploratie Maatschappij (Drilexco) N.V.	01/08/69	Not Replaced
203.020	Service Organization SAG Tax Records	03/01/70	FAD
203.021	Aero Service Corporation	01/08/69	Not Replaced
204.120	Aramco Overseas Co. Account	03/25/97	AI 703
204.126	AOC/Aramco Personal Effects Claims Handling	03/25/76	AI 704
207.001-00	Accounting Reports-Index of Cancelled Supplements	03/01/61	AI 704
207.001-362	Accounting Reports-Materials Inventory & Activity Reports	04/07/63	AI 306
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207.001-363	Accounting Reports - Materials & Supplies Stock Adjustment	04/07/65	AI 307
207.001-617	Accounting Reports - Recapitulation of Lost Time	02/11/67	Not Replaced
207.001-666	Accounting Reports - AR-666	07/20/62	Not Replaced
207.001-667	Accounting Reports - AR-667	07/20/67	Not Replaced
207.010	Special Projects Request	03/25/76	AI 705
207.040	Misc. Transfer of Food, Bakery Products, Fresh Produce, Magazines, Newspapers, Materials, Merchandise and Supplies	06-30-97	Not Replaced
207.040-1	Use and Preparation of Forms Aramco 1780, 1780-1,1895, 1895F& 2465 - Transfer of Food, Bakery Products, Fresh Produce, Magazines, Newspapers, Materials, Merchandise and Supplies	06-30-97	Not Replaced
207.040-2	Document/Control Numbers Transfer of Materials - Merchandise - Supplies	06-30-97	Not Replaced
207.050-1	Form Aramco 630 "Plant & Equipment Change"	03/31/85	Not Replaced
207.050-2	Approval Authorities - Plant & Equipment Change	03/31/85	Not Replaced
207.051	Materials & Supplies Gains & Losses	04/05/70	Materials Manual AIM 307
207.052	Form Aramco 4258-B Construction Job Order Assignment Notice	06/11/79	Not Replaced
207.061	Accounting for Fixed Asset Mobile Equipment Units	02/04/69	AIM 306
208.006	Sale of Company Assets	03/25/76	AI 207
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211.065	Control of Food Issue Coupons	05/17/71	Not Replaced
211.070-1	Saudi Aramco Forms Used For Company's Banking and Investment Activity	04-3003	Not Replaced
211.070-2	Supporting Documents & Approval Signature Levels Required for Check/Cash Disbursements	03/20/07	GI 211.070
211.080-1	Government Blank Driving License	10/26/94	GI 211.080
216.600-1	Accounting Basic Code System – Account Types	11/30/06	Merged with 216-600
216-600-2	Accounting Basic Code System – Account Number Composition	11/30/06	Merged with 216-600
216.607	Petroleum Products Code List	04/24/79	AIM 521
216.608-1	Well Accounting & Development Costs – Drilling Area Location Codes	02/10/92	GI 216.608
216.608-2	Well Accounting & Development Costs - Oil Field Account Codes	02/10/92	GI 216.608
216.608-3	Well Accounting & Development Costs – Well Item List	02/10/92	GI 216.608
216.608-4	Well Accounting & Development Costs – Offshore Well Platform Construction Item List	02/10/92	GI 216.608
216.610	Direct Charge Appropriation Material Accounting	08/13/79	AI 314
216.611-1	Vehicle Usage Reporting - Automatic Usage Reporting System	03/19/86	GI 216.611
216.612	Transp & Construction Equip Make & Body Codes	09/09/67	GI 1130.307
216.614	Material Delivery Service	04/05/70	GI 330.065 GI 330.074
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216.616-1	Shaybah Road Equipment Usage/Activity Reporting	10/30/84	Not Replaced
216.618	Equipment Bare Rental Rates - Outside Organizations	06/30/79	Replaced by AIM 403 but Cancelled
216.621	Vehicle Repair Costing	06/04/79	Replaced by AIM 404 but cancelled
216.622	Exploration Department Transportation Costs	04/24/79	Not Replaced
216.627	Transportation Repair & Service Facilities	04/11/79	AI 406
216.630	Crude Program Surplus Direct Charge Material	11/19/83	GI History File
216.705	Accounting for Stocks for Miscellaneous Inventories	05/24/72	AI 301
216.708	Maintenance Work Orders	07/10/79	AI 601
216.745	Distribution & Utilities Cost	08/13/79	AI 801
216.771-1	Crude Oil/Refined Products Sample Costs – Estimated Cost Components/Invoice Rate	01/04/93	Not Replaced
216.800	Allocation of A&G expenses, DOX 010 & DSP Depreciation	12/01/79	AI 802
216.816	Exploration Well Costs	06/07/69	GI 216.608
216.840	Ras Tanura Marine Terminal Expense	08/12/79	AI 512
216.840-1	Ras Tanura Marine Terminal Expense-Supp	08/12/79	AI 512-1
216.908	Company Built Schools-Eastern Province	03/25/76	AI 101

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216.964	Allocation of Tlx, Overheads, & Service Support	06/30/07	Not Replaced
216.964-1	Engineering Services Rate Calculation	07/10/82	Not Replaced
216.964-2	Table of Statute Miles	07/10/82	Not Replaced
216.966	Financial Analysis Procedures (temporary cancellation)	01/20/79	Economics Dept and FB&FAD
218.000	Inventory Valuation Reserve Accounts	01/13/87	GI 324.000/ AI 316
218.000-1	Inventory Valuation Reserve Accounts - Decision Charts	01/13/87	GI 324.000
221.940	Non-Industrial Sickness Benefits	01/28/69	IR Policy Manual
221.990	Payments for Special Services	07/11/07	Owned by PR
221.990-1	Example of Form SA-314 Used For Blood Donor Payment	11-03-96	GI 221.990
221.990-2	Blood Donor Payment Form SA-7621	11-03-96	GI 212.990
221.995	SAG Work Permit Fees	06/20/71	AI 901
223.100	Employee Charges/Credits	06/20/71	AI 902
223.110	Visa & Quarantine Charges	04/20/69	Empl Relations Processing
223.115	Collection of Fixed Charges	06/20/71	AI 903
223.120	Employee Assistance for Home Improvements	10/27/87	IR Manual
224.001	Recording Expenditures made to Govt.	07/05/69	MS&PAD
230.031-1	Invoices to Outsiders - Charges	08/06/85	GI 230.031
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230.031-2	Delivery of Invoice/Collection of Payment Responsibility	08/06/85	GI 230.031
230.031-3	Invoices to Outsiders-Signature Formats	08/06/85	GI 230.031
231.002	Employee Business Expense Outside SA	05/14/75	IR Policy Manual
231.003	Employee Business Expense Inside SA	08/11/76	IR Policy Manual
231.008	Reimbursement of SAG Fees	07/05/69	Employee Relations Dept
231.060	Homeownership	11/10/71	AI 904
232.001	Payment of Invoices	03/25/76	AI 706
233.001	Payment to Arab Contractors	03/25/76	AI 707
235.010	Accounting for Customs on Personal Effects	03/25/76	AI 905
235.011	Customs Clearance on Sale of Assets	03/25/76	AI 708
235.012	Customs Duty Accruals	03/25/76	AI 709
235.020	Liquor Import Permits	01/27/54	Not Replaced
235.036	SAG Customs Refunds	03/25/76	AI 710
239.001	Uncollectible Receivables, Unclaimed Credits	03/25/76	AI 711
240.001	Materials Accountability	06/21/72	Not Replaced
241.014-1	Export Refinery Agreements	08/25/08	Merged with 241.014
241.014-2	Departmental Responsibilities in Crude Oil	09-30-95	Not Replaced
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241.015	Accounting for locally refined products returnable containers	05/18/69	GI 322.021-1, 241.014
241.017	Gas Cylinders Control	06/18/78	GI 335.020, AI 303
241.019	Gains & Losses in Petroleum Products	06/03/69	GI 241.014
241.020	Costing Incoming Materials	04/19/72	AI 304
243.202	Cargo Losses & Claims	06/06/72	AI 305
243.362	Material Inventory & Activity Reports	06/19/72	AI 306
243.363	Materials and Supplies Adjustments	05/28/72	AI 307
243.601	Aramco Materials System	05/06/72	AI 308
246.032	Processed Materials	05/23/71	Not Replaced
247.009	Standard Pricing Food & Retail	03/25/76	AI 309
250.001-1	Cost Sheet Data Sources and Contact-Telephone Numbers	01/01/2002	Not Replaced
274.001	Invoice Reporting	10/18/05	AI 707
274.001-1	Invoice Reporting – Inquiry Procedure	10/18/05	AI 707
274.001-2	Invoice Reporting Operating Invoice & Capital Invoice Reports	10/18/05	AI 707
286.020-1	Labor Cost Charge Rate Instructions	08/06/85	GI 286.020

Approved: _____
 R.A. KRYGSMAN, Manager
 Accounting Policies
 & Systems Department

MDH
 (W/C T2553)

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