

**SAUDI ARABIAN OIL COMPANY (Saudi Aramco)**  
**GENERAL INSTRUCTION MANUAL**

GENERAL INSTRUCTION NO.  
**202.305** Approved

ISSUING  
ORG.

ACCOUNTING POLICIES & SYSTEMS DEPT.

ISSUE DATE  
04-24-2010

REPLACES  
04-24-06

SUBJECT

ASSETS PLANT TAG NUMBERING & PREPARATION OF FORM  
SA-9032 & SA-9032-1 "CREATE ASSET MASTER DATA"

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**CONTENT:**

This instruction describes the general rules for asset plant tag numbering of capital asset, and preparation of form SA-9032-1. The text includes:

1. Purposes for asset plant tag numbering.
2. Types of asset plant tag numbers.
3. Control and assignment of asset plant tag numbers.
4. Delegated responsibility for the assignment of asset plant tag numbers.
5. Assets to be plant tag numbered.
6. Asset plant tag numbers.
7. Responsibility for fabricating and affixing asset plant tag numbers to capital assets.
8. Preparation and processing of Form SA-9032-1.
9. Confirmation to Projects & Fixed Assets Accounting Division (P&FAAD) that asset plant tag numbers have been affixed to capital assets.

Attachment I: Form SA-9032 "Create Asset Master Data".

Attachment II: Form SA-9032-1 "Create Asset Master Data".

Attachment III: Accounting plant (prime) numbers issued prior to SAP implementation.

**1. PURPOSES FOR ASSET PLANT TAG NUMBERING:**

The purposes for asset plant tag numbering of capital assets are:

- To uniquely identify each capital asset.
- To obtain data from capital asset records. The asset plant tag numbering is the prime source of identification.
- To enable custodial departments to record and control capital assets assigned to their operational areas.
- To aid the maintenance organizations in managing capital assets.

**2. TYPES OF ASSET PLANT TAG NUMBERS:**

**2.1 ASSET PLANT TAG NUMBERS (CURRENT TREATMENT)**

Effective August 1, 2001, as a result of the implementation of the SAP Asset Management Module, all new asset plant tag numbers will take the form FA-nnnnnn where "FA" is a standard prefix and "nnnnnn" is a six digit number unique to an asset. Some assets may have sub numbers for capitalized repairs, upgrade or for other specialized accounting purposes.

**2.2 ASSET PLANT TAG NUMBERS FROM JULY 1986 TO JULY 2001 (HISTORY)**

Asset plant tag numbers (formerly known as accounting plant numbers) were individually assigned from a control log and consisted of a prefix letter, a three-digit prime number, a five-digit sub-number, and a three-digit increment, i.e.:

Prefix  
A

Prime No.  
016

Sub No.  
12345

Increment  
000

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The increment was used for accounting purposes only and was to ensure that each number recorded in the legacy Fixed Assets Accounting System was unique. Although the 12-character asset plant tag number was recorded in full in the Fixed Assets Accounting System, it was not necessary for it to be recorded in full on the tag affixed to the equipment unit. Often only the prefix letter, prime, and sub-numbers appeared on the tag. The increment zeroes were omitted, e.g. A01607760000 may be 'tagged' as A16X7760. On the tag, the prime and sub-number were separated by an 'X'.

### 2.3 ASSET PLANT TAG NUMBERS FROM MARCH 1975 TO JUNE 1986 (HISTORY)

During the period March 1975 to June 1986, 'B' asset plant tag numbers were automatically generated by the Fixed Assets Accounting System and comprise a 'B' prefix, a four digit number which is the year and month of entry of the asset into the Fixed Assets Accounting System, and a further four digit number which is the number of the asset entry document. Although 'B' asset plant tag numbers were discontinued from July 1, 1986, they will remain in the Fixed Assets Accounting System for those assets capitalized between March 1, 1975 and June 30, 1986. From July 1, 1986 an additional increment of three digits was added to all 'B' numbers, i.e.:

<u>Prefix</u>	<u>Month Of Entry</u>	<u>Document Number</u>	<u>Increment</u>
B	8412	1234	000

Prior to March 1975, and again from July 1, 1986 through July 2001, A5XX series of asset plant tag numbers were assigned and used. Although 'B' and A5XX prime numbers are recorded in the fixed assets records, they are not generally physically affixed to assets.

### 3. CONTROL AND ASSIGNMENT OF ASSET PLANT TAG NUMBERS:

P&FAAD of Operations Accounting Department (OAD) is responsible for the control and assignment of all asset plant tag numbers but may delegate this responsibility to other organizations. Where this responsibility is delegated, P&FAAD assigns specific blocks of assets plant tag numbers as circumstances require (see paragraph 4).

### 4. DELEGATED RESPONSIBILITY FOR THE ASSIGNMENT OF ASSET PLANT TAG NUMBERS:

The following organizations have been authorized to assign asset plant tag numbers to equipment within their authority. This responsibility has been delegated by P&FAAD in accordance with Paragraph 3 of this instruction.

#### 4.1 EXPEC COMPUTING, PLANNING & TECHNOLOGY DIVISION

Computers and associated peripherals purchased by or for the Exploration and Producing Business Line and controlled by the EXPEC Computer Center FA-650000 thru FA-699999 under Asset Class (30452-05).

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**4.2 COMMUNICATIONS OPERATIONS DEPARTMENT/SATELLITE & COMMUNICATIONS SUPPORT DIVISION**

FA-700000 thru FA-799999 for all IT equipment including communications equipment under Asset Class (30441-03) and Computers along with the associated peripherals under asset Class (30452-03).

**4.3 DRILLING & WORKOVER SERVICES DEPARTMENT**

Drilling equipment FA-800000 thru FA-849999 under Asset Class (30681-00).

**4.4 EQUIPMENT SERVICES DEPARTMENT**

Vehicles for which they are responsible FA-850000 thru FA-899999 under Asset Class (30990-00)

**4.5 COMMUNITY AND BUILDINGS MAINTENANCE DEPARTMENT**

Office equipment and safes FA-950000 thru FA-999999 under Asset Class (30452-04)

**5. ASSETS TO BE PLANT TAG NUMBERED:**

**5.1 ASSET PLANT TAG NUMBERING POLICY** - Asset plant tag numbers will be assigned to equipment units costing \$20,000 or more, as defined in the Accounting Manual, Section 301 e.g.:

5.1.1 Single pieces of equipment performing individual operating functions. Examples are transformers, steam turbines, pumps, etc.

5.1.2 Two or more components mounted on a common frame, functionally performing as a unit, normally obtained from a single vendor as a single identifiable unit. The intent is that equipment which performs a single operating function is assigned a single asset plant tag number rather than numbering individual component parts.

5.1.3 Individually identifiable equipment units of mainframe and minicomputer configurations.

5.1.4 Individual PC components purchased separately.

5.1.5 Individually identifiable radio communications equipment units and an aggregation of related integral components which are inter-dependent in the performance of a single operating function.

5.1.6 Items individually costing less than \$20,000, other than initial complements, purchased under a capital Work Break-Down Structure (WBS)/job order are prorated to larger units as installation costs except the items that are classified as expense. The Saudi Aramco Project Management Team, or other Construction Agencies/Proponent must furnish P&FAAD an equipment list with their original value (excludes any prorating) and data plate information (such as serial number, manufacturer and model number) to enable P&FAAD to capitalize the capital items into the SAP Asset Management (AM) Module. The equipment list must be provided to P&FAAD prior to project completion under normal

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circumstances, and must be provided before year end and within one month of project close for unusual cases in which the list cannot be provided prior to project completion. The list should also include the original value of general assets such as process piping, structural steel, buildings, pipelines, motor operated valves etc.

**5.2 POLICY GUIDELINES** - The following examples serve as a guide to the above rules:

- 5.2.1 Tractors (construction equipment) are to be asset plant tag numbered. Their components, such engines, extra blades, power control units, side beams, etc. are not to be asset plant tag numbered.
- 5.2.2 Self contained ice making machines, commercial type refrigerators, and the like, are equipment units to be asset plant tag numbered. Their refrigeration machinery consisting of motors, compressors, condensers, evaporators, etc. are not to be asset plant tag numbered.
- 5.2.3 Refrigeration condensing units, not a part of self-contained equipment, i.e. consisting of a motor, compressor, condenser, evaporator, etc., mounted on a common frame will be asset plant tag numbered as single refrigeration condensing unit skid or frame mounted.
- 5.2.4 Motors and compressors in central AC plants are individual equipment items and will be asset plant tag numbered.
- 5.2.5 Individually identifiable generators and engines, even though they may be connected by a drive shaft, are individual equipment units and each should be asset plant tag numbered. When, however, generators and engines are integrally combined together as one unit and are in a single casing, they will constitute a single equipment unit and will have one asset plant tag number.
- 5.2.6 Individually identifiable components of mainframe or minicomputer configurations each costing \$20,000 or more and performing independent functions within the configuration, for example, central processing unit, power unit, coolant distribution unit; tape drives and controllers; printers and operators console, will be individually asset plant tag numbered. Similarly, multiple processors, each in their own 'box', will be individually asset plant tag numbered. When, however, the memory capacity of a central processing unit is increased and the increased area becomes an integral part of the original memory and is contained in the same "box", the original asset plant tag number will refer also to the increased memory. Capitalization of the increased memory will be recorded in the AM Module as a separate record and will be identified by same asset plant tag number as the original memory, but will have a sub-number.
- 5.2.7 Individual radios and receivers are separate equipment units and each will be asset plant tag numbered even though a number of these may be mounted on the same rack or frame. A base station consisting of a number of components contained in a single cabinet and performing a single function should be considered a single equipment unit and be asset plant tag numbered. An aggregation of integral components performing a single function such as a microwave rack containing a transmitter, receiver, multiplexing equipment, power supply and oscillator will, in aggregate, be regarded as a single equipment unit and will be asset plant tag numbered.

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5.3 ASSETS THAT ARE NOT PHYSICALLY TAGGED - The following assets are examples of certain assets that are not physically tagged.

5.3.1 Permanent Buildings, however, in the case of portable buildings the assigned plant tag number must be affixed to the asset.

5.3.2 Marine vessels are allocated asset plant tag numbers, and these are recorded in the fixed assets records. However, when a vessel has a name and a vessel code, the name will be included in the description of the asset record and the asset plant tag number does not need to physically appear on the vessel.

5.3.3 Fencing.

5.3.4 Initial complements of items, each item costing less than \$20,000, in the following or similar categories: office furniture, office equipment, household furniture, household equipment and spare parts, e.g. stoves, refrigerators, water heaters, and small tools are capitalized in one asset record for each category for each WBS element. Replacements to a complement are normally expensed; however, when replacements are over \$20,000 each they will only be expensed if the replacements do not significantly vary from the items in the complement in design, character, size, or value.

5.3.5 Instrumentation serving a single plant area, which is initially capitalized in one asset record as "Instrumentation on plots serving plant XXX".

5.3.6 Lightning arresters.

5.3.7 Miscellaneous piping within plot limits which is initially capitalized in a single asset record.

5.3.8 Miscellaneous structural steel within plot limits which is initially capitalized in a single asset record.

5.3.9 Pipelines, flow lines, and process piping - oil, gas, and utility (including associated non-power operated valves which are capitalized as part of the respective pipelines).

5.3.10 Power operated valves incorporated into a pipeline or process piping are capitalized as a group of valves for each pipeline.

5.3.11 Fixed Recreation equipment, other than portable (e.g. softball fields, football fields, tennis courts, etc.).

5.3.12 Roads and sidewalks.

5.3.13 Ministry of Telegraph, Post, Telephone and Telecommunication (MOPTT) companies equipment.

5.3.14 Secondary electrical items within plot limits that are initially capitalized in a single asset record.

5.3.15 Wellhead equipment and down hole piping.

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5.3.16 Offshore Well platforms.

5.3.17 Cathodic protection system.

#### 5.4 IDENTIFICATION NUMBERS

For identification and control purposes within organizations, numbers may be applied to pieces of non-capitalized equipment (expensed) or equipment absorbed into WBS element as installation costs. The sort of equipment represented here are small valuable items such as cameras, test equipment, optics, radio equipment, etc., and also equipment which needs to be controlled for reporting or maintenance purposes. Controlling organizations are responsible for allocating numbers to such items but the numbering system used must not differ from the one used by P&FAAD to identify the corporation's fixed capital assets, nor should they be described as asset plant tag numbers.

5.5 P&FAAD utilizes a number of prefix letters but never uses 'E' to identify fixed capital assets. "E" represents "expense", and it is recommended that controlling organizations use this prefix whenever possible to avoid confusion with capital assets. The prefix "FA" should be reserved for Fixed Assets.

#### 5.6 SPECIAL ALPHANUMERIC PREFIXES ASSIGNED PRIOR TO AUGUST 2001.

Prior to converting to prefix FA, the alphabetical prefix letter allocated depended upon the program or organization to which the asset belonged, or its type, e.g. the meanings of the more common prefix letters are as follows:

- A General Saudi Aramco assets including assets which are shared between the Crude and Master Gas programs.
- B See paragraphs 2.3 of this GI.
- C Certain construction camp assets.
- G 100% Master Gas Program assets.
- H<sup>+</sup> Former Petromin - Petrobra Rabigh Refinery Assets.
- I Former IPSA assets.
- K<sup>+</sup> Former Petroline assets.
- M SSSP assets.
- S<sup>+</sup> Former Samarec assets.
- T Ex-Tapline (refer to AI 103).
- V Batch plant assets.

+ Used only for assets acquired at the time of integration. Assets acquired or constructed and capitalized subsequent to the integration were tagged with prefix A.

### 6. ASSET PLANT TAG NUMBERS:

Asset plant tag numbers should be of material and dimensions suitable to the asset being tagged. In some cases the manufacturer affixes a blank tag on the equipment and the procuring organization should specify that this be made of durable material made to withstand the environmental conditions

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that the equipment will be subjected to. When a blank tag is affixed, the asset plant tag number may be applied with a die set. Should a blank tag not be supplied, one must be fabricated and affixed. The tag must be permanently affixed to the equipment with rivets, screws, by welding or modern adhesives that are recognized to be as strong as, or stronger than, welding. Bar coding on the tags is encouraged but must be included on the tags in a manner suitable for the environment in which the equipment is expected to be used. In the case of transportation vehicles and construction equipment units, tag numbers are painted on the units. Stainless steel tags should be used for tagging assets.

**7. RESPONSIBILITY FOR FABRICATING AND AFFIXING ASSET PLANT TAG NUMBERS TO CAPITAL ASSETS:**

The responsibility for fabricating asset plant tag numbers and affixing (or painting or stenciling) them to capital assets is as follows:

7.1 PROJECT ENGINEER - All items installed on WBS elements assigned to him.

7.2 MAINTENANCE ENGINEER - All equipment items installed on WBS elements assigned to him.

7.3 COMMUNICATIONS OPERATIONS DEPARTMENT/SATELLITE & COMMUNICATIONS SUPPORT DIVISION

FA-700000 thru FA-799999 for all IT equipment including communications equipment under Asset Class (30441-03) and Computers along with the associated peripherals under asset Class (30452-03).

7.4 EXPEC COMPUTING, PLANNING & TECHNOLOGY DIVISION - Computers and associated peripherals for which they are responsible.

7.5 DRILLING & WORKOVER SERVICES DEPARTMENT - All drilling equipment costing \$20,000 or more.

7.6 SERVICES DEPARTMENT - Saudi Aramco owned vehicles, construction and material handling equipment for which they are responsible.

7.7 MECHANICAL SERVICES SHOPS DEPARTMENT - Maintenance and shops equipment for which they are responsible.

7.8 MAINTENANCE ORGANIZATIONS - For re-affixing or restoration of tags which have been removed or lost or have become obscured or defaced during the maintenance or renovation process undertaken by them.

7.9 COMMUNITY AND BUILDINGS MAINTENANCE DEPARTMENT - Office equipment and safes controlled by them.

7.10 PROPONENT ORGANIZATIONS - All existing untagged equipment and miscellaneous equipment acquisitions that are not the responsibility of any of the above organizations are the responsibility of the proponent who has custody of the asset. Proponent organizations are also responsible for restoration of tags that become lost or obscured. The latter is particularly important when an asset has been renovated and the identification numbers have been

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obliterated as would happen if, for example, a portable building is re-painted. In this instance it is important to restore the asset plant tag number. If an untagged asset is transferred from one organization to another, the receiving organization is responsible for fabricating and affixing the new tag.

**7.11 VERIFICATION BY JOB ACCOUNTANTS IN FAPAD:**

With the exception of BI-1900 WBS elements, assets that are not physically tagged (see paragraph 5.3) or pure purchasing WBS elements, Job Accountants are responsible for verifying that the assigned asset plant tag numbers have been physically affixed to capital assets and that the descriptive data on Forms SA-9032/9032-1 or equipment list matches that on the manufacturer's data plate. Verification will be accomplished during the taking of physical inventory or other site visits.

**8. PREPARATION AND PROCESSING OF FORM SA-9032-1:**

**8.1 PREPARING FORM SA-9032-1**

Form SA-9032-1 "Create Asset Master Data" is used as prime input document to create asset records in the SAP's AM Module. The organizations listed in Paragraph 4 of this instruction are responsible for initiating Form SA-9032-1 which can be found in the Saudi Aramco intranet link: [Eform SA-9032\\_1](#), (see form SA-9032-1 attached) and will complete only the shaded portions of the form:

8.1.1	<i>Asset Number</i>	Enter the assigned asset number.
8.1.2	<i>Inventory Number (Old asset plant tag number)</i>	If any, enter in the Inventory Number field the old asset plant tag number (formerly known as accounting plant numbers) which is the old prefix letters. The Inventory Number is to be filed for assets capitalized before August 1, 2001 and assigned old prefix numbers.
8.1.3	<i>Asset Description</i>	Enter a brief description of the asset. Should the asset record contain more than one item, such as in the case of a PC workstation, the description of each component should also be included in the asset description field.
8.1.4	<i>Serial Number</i>	Enter the manufacturer assigned serial number.
8.1.5	<i>Responsible Cost Center</i>	Enter the proponent's organization code.
8.1.6	<i>Cost Center</i>	Enter the owner of the asset carrying the depreciation expense
8.1.7	<i>Functional Location</i>	Enter the functional location of the asset.
8.1.8	<i>Manufacturer</i>	Enter the name of the equipment's manufacturer.
8.1.9	<i>Model Number</i>	Enter the manufacturer assigned model number.
8.1.10	<i>WBS element</i>	Saudi Aramco WBS element.
8.1.11	<i>Purchase Order Number</i>	Saudi Aramco P.O. Number.
8.1.12	<i>Old Engineering Plant Number</i>	Saudi Aramco old engineering plant number.
8.1.13	<i>Asset Value Date (Service Date)</i>	Date the asset is placed in service.
8.1.14	<i>Original Value</i>	Enter the asset original value.

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8.1.15	<i>Prepared By</i>	Enter the name and login ID of the person who prepared the form and the date.
8.1.16	<i>Asset plant tag number Affixed By</i>	Name of individual who attached the tag to the asset and the date.

**8.2 PROCESSING FORM SA-9032-1**

- 8.2.1 The original and one copy of Form SA-9032-1 are prepared. The original is forwarded to P&FAAD for the Job Accountant and the copy is retained by the originator for reference.
- 8.2.2 The Job Accountant of P&FAAD is responsible for reviewing the information provided on Form SA-9032-1 by the originator, correcting where necessary, and completing the remaining fields on the form prior to input of the asset record into the SAP's AM Module.
- 8.2.3 Form SA-9032-1 may also be used by Job Accountants in P&FAAD as an input document in lieu of Form SA-9032, which is an integral part of Form SA-9032-1 (see 8.2.4 below).
- 8.2.4 Form SA-9032 *"Create Asset Master Data"*, basically serves as a detailed summary of the SA-9032-1 or in case of creating master data for more than one asset, this worksheet is to be prepared by the PMT/Proponent for assets not covered by SA-9032-1. In most cases the SA-9032 becomes the primary input document.
- 8.2.5 Proponents are also required to provide the functional location of the asset when preparing forms SA-9032 and/or SA-9032-1.
- 8.2.6 Prior to Project Management (PM) submitting the Mechanical Completion Certificate (MCC), PM will supply the capital equipment list to P&FAAD which includes the functional location code in addition to the other asset information, such as description, location, serial number, model number, manufacturer, cost center, responsibility cost center, engineering plant number, purchase order number, unit price, etc.

**8.3 PLANT MAINTENANCE EQUIPMENT NUMBER AND ASSET FUNCTIONAL LOCATION**

Proponents will update the SAP Plant Maintenance (PM) module with the SAP PM Equipment number for all new assets.

**9. CONFIRMATION TO P&FAAD THAT ASSET PLANT TAG NUMBERS HAVE BEEN AFFIXED TO CAPITAL ASSETS:**

Organizations responsible for affixing asset plant tag numbers are required to notify P&FAAD that the affixation has been accomplished.

**9.1 NOTIFICATION VIA SA-9032-1**

When Forms SA-9032-1 is originated by the organizations mentioned in Paragraph 4, they will signify at the bottom of Form A-9032-1 that tags have been affixed.

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**9.2 NOTIFICATION VIA EQUIPMENT LIST OR STANDARD LETTER OR E-MAIL**

When asset plant tag numbers are assigned by P&FAAD, the Job Accountant will forward an equipment list provided by the PMT or a standard letter or e-mail detailing assigned asset plant tag numbers to the Maintenance Engineer, project or proponent organization, as appropriate, who will arrange for the fabrication of asset plant tag numbers for the numbers given on the equipment list or standard letter or e-mail. It is the responsibility of the Maintenance Engineer, Project Engineer, or proponent organization to ensure asset plant tag numbers are properly affixed to the capital assets.

When asset plant tag numbers have been affixed, the Maintenance Engineer, Project Engineer or proponent will sign the equipment list or standard letter or e-mail and return it to P&FAAD certifying that asset plant tag numbers have been affixed.

Approved: Original approved by R.A. KRYGSMAN  
R.A.KRYGSMAN, Manager  
Accounting Policies & Systems  
Department

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## **Attachment I**

## CREATE ASSET MASTER DATA

ENTRY FORM FOR SAP/AM TRANSACTION (AS01)

Saudi Aramco 9032 (04/10)

[illegible]

### III. Actions

Prepared by:	
Date:	

## NOTES

1. Form to be prepared and submitted to P&FAAD in accordance with GI 202.305
2. Originator must complete shaded portions.

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 SA-9032 & SA-9032-1 "CREATE ASSET MASTER DATA"

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**Attachment II**

Saudi Aramco 9032-1 (04/10)

**CREATE ASSET MASTER DATA**  
 ENTRY FORM FOR SAP/AM TRANSACTION (AS01)

Inventory Number

FA-

**I. Initial Screen**

Asset Class

Company Code

1000

**Reference**

Asset Number

Sub-Number

Company Code

**II. Master Data**

**General**

Asset Description

Serial Number

Inventory Number

Quantity

UOM

**Allocations**

Accounting Location

Sub-Class Code

Item Rate

Cost Center

Responsible Cost Center

Functional Location

Equipment NBR

**Original Data**

Manufacturer

Original Value

Well Number

P.O. Number

Model Number

Old Engr'g. Plant No.

WBS Element

Asset Value Date/Service Date

**III. Actions**

Prepared by:

Asset Number Tag Affixed by:

Checked by:

Approved by:

Login ID:

Login ID:

Date:

Date:

Date:

Date:

**NOTES**

1. Form to be prepared and submitted to P&FAAD (T-621-A, Dhahran) in accordance with GI 202.305
2. Originator must complete shaded portions.

\* CHANGE

\*\* ADDITION

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**Attachment III**

This Attachment outlines the Accounting Plant (Prime) Numbers issued prior to SAP implementation. Effective August 1, 2001, all new asset plant tag numbers will take the form FA-nnnnnn where "FA" is a standard prefix and "nnnnnn" is a six digit number unique to an asset .

1. Listing of primes and asset descriptions
2. General information regarding primes
3. Alphabetical prefixes

**1. LISTING OF PRIMES AND ASSET DESCRIPTIONS:**

Prime

Number    Capital Asset Description

- |     |   |
|-----|---|
| 0X  | Trailers except mobile accommodation (94X) - see Gen. Info. section 2.1   |
| 1X  | Light vehicles - see Gen. Info. section 2.1   |
| 2X  | Medium and heavy trucks - see Gen. Info. section 2.1  |
| 3X  | Tractors (construction equipment), Front-End Loaders, Dozers - see Gen. Info. sec. 2.2  |
| 4X  | Cranes (construction equipment) - see Gen. Info. section 2.2  |
| 5X  | Portable air compressors - diesel driven  |
| 6X  | Portable welding machines - diesel driven   |
| 7X  | Mixers - mortar, plaster and concrete   |
| 8X  | Road and grading equipment (self-propelled)   |
| 9X  | Spray paint machines (complete machines only)   |
| 12X | Discontinued  |
| 13X | Industrial power units, gasoline or diesel engines  |
| 15X | Power transmission units such as speed changes when not an integral part of the driving unit  |
| 16X | Pumps - centrifugal, rotary, reciprocating, etc. Includes driver if an integral part of the unit  |
| 17X | Discontinued  |
| 18X | Stationary compressors - does not include compressors that are components of other units, such as self-contained AC units, refrigerators or unit coolers. Also does not include 45X type equipment. See 5X for portable compressors               |
| 19X | Blowers and fans of all kinds   |
| 20X | Turbines  |
| 22X | Discontinued  |
| 23X | Electric motors when not an integral part of another equipment item   |
| 24X | Electric generators and light plants. Complete power plants on one base should be numbered as one equipment unit. In larger systems, generators are numbered separately. Exciters should not be numbered unless they are separate equipment units |
| 25X | Transformers  |
| 26X | Battery chargers and rectifiers   |

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- 27X Miscellaneous electric equipment
- 28X Discontinued
- 29X Portable welding machines, electric motor driven or transformer type
- 31X Discontinued
- 32X Industrial heating equipment. Includes boilers, furnaces, steam generators, condensers, evaporators, etc
- 33X Discontinued
- 35X Heat exchangers
- 36X Tanks and pressure vessels designed to work at a pressure in excess of 15 lbs. per square inch (psi).
- 37X Discontinued
- 38X Discontinued
- 39X Tanks and vessels designed to work at a pressure of 15 lbs. or less per square inch. - see General Information section 2.3
- 40X Discontinued
- 41X Self-contained gas and electric appliances. Includes commercial type refrigerators, ice machines, unit coolers, ice cream cabinets, water cooler, industrial type, etc.
- 43X Self-contained air conditioning units
- 45X Refrigeration and cooling machinery not part of self-contained units. Includes evaporative and air cooling towers, "fin-fan" cooling towers, and complete refrigeration units mounted on a common base that includes driver, compressor, condenser, receiver, etc.
- 47X Communications test equipment (excluding telephone test equipment) - see General Information section 2.4
- 48X Portable radios, radio pagers, radio transceivers, HF/VHF/UHF base stations, mobile radios, mobile telephones, FM and television broadcast transmitters, television receivers, RADAR transceivers, aeronautical radio beacons, microwave transmitters and receivers. - see General Information section 2.4
- 49X Audio equipment and voltage regulators - see General Information section 2.4
- 50X Telephone, teletype and intercoms. Includes also telephone test equipment, modems, and facsimile machines. - see General Information section 2.4
- 51X Geological and engineering equipment. Includes surveying equipment, meteorological equipment, drafting equipment, blueprint equipment, etc.
- 56X Exploration equipment not otherwise classified
- 58X Shops, garage, and construction tools and equipment. Includes all tools and equipment used in shops, storehouse, garage, and commissary not otherwise classified
- 59X Hoisting equipment. Includes cranes, derricks, hoists, winches, and other raising and lifting equipment not attached to trucks or self-propelled
- 61X Discontinued
- 62X Discontinued
- 70X Discontinued
- 73X Bodies and equipment mounted on Transportation vehicle chassis- see General Information section 2.1
- 75X Discontinued
- 76X Instruments and metering equipment of all kinds, including recording and control meters, pressure transmitters, and pressure relief equipment. Excludes portable testing equipment (88X)

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- 77X Valves - see General Information section 2.5
- 78X Photographic equipment of all kinds including cameras, projectors, printers, etc.
- 82X Marine vessels and associated equipment
- 85X Dining hall equipment not otherwise classified
- 86X Medical equipment not otherwise classified
- 87X Discontinued
- 88X Laboratory and portable test equipment (excludes communications test equipment - 47X and 50X)
- 89X Forklift trucks
- 90X Office equipment - see General Information section 2.6
- 91X Computer equipment - see General Information section 2.7
- 92X Discontinued
- 94X Mobile accommodation trailers (other than 0X), portable buildings of all types including construction camp portables
- 95X Twin otter DHC-6A aircraft - major components
- 97X F27 aircraft - major components
- 98X GII and GIII aircraft - major components
- 99X Miscellaneous equipment not otherwise classified
- 102X Bell helicopters - major components
- 104X Boeing 737 aircraft - major components
- 105X GII Aircraft - major components (other than those under 98X)
- 170X Discontinued
- 205X Discontinued
- 207X Discontinued
- 237X Discontinued
- 248X Discontinued
- 349X Discontinued
- 500X Discontinued
- 501X Discontinued
- 502X Discontinued
- 503X Discontinued
- 504X Discontinued
- 505X Discontinued
- 510X Discontinued
- 513X Discontinued
- 515X Discontinued
- 516X Assets, which due to their nature, do not physically have an accounting plant tag affixed. For more details, refer to section 5.3 of GI 202.305.

**2. GENERAL INFORMATION REGARDING PRIMES:**

- 2.1 Transportation Department (TD) is the custodian of the equipment identified by primes 0X, 1X, 2X, and 73X. TD was responsible for issuing accounting plant numbers with those primes. Vehicles with similar descriptions as those in 0X, 1X, and 2X in the custodianship of other organizations were assigned 99X primes by P&FAAD.
- 2.2 See GI 202.330-20 for the various types of tractors and cranes included under 3X and 4X primes.
- 2.3 Prime 39X includes fractionating columns, scrubbers, accumulators, surge tanks, vessels, gas

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receivers, drums, etc.

- 2.4 Accounting plant numbers with 47X, 48X, 49X, and 50X primes were issued by the Computer & Communications Engineering & Technical Support Department.
- 2.5 77X Prime accounting plant numbers were allocated only to valves which qualify to be capitalized as individual assets. Groups of power operated valves capitalized were allocated 516X accounting plant numbers. For more details, refer to section 5.3.10 of GI 202.305.
- 2.6 Accounting plant numbers with the 90X prime were issued by Office Services Department in addition to those issued by P&FAAD.
- 2.7 Accounting plant numbers with the 91X prime were issued by Computer & Communication Services Department, EXPEC Computing Technology Division, and Process and Control Systems Department in addition to those issued by P&FAAD.

**3. ALPHABETICAL PREFIXES:**

- 3.1 The alphabetical prefix letter allocated depends upon the program or organization to which the asset belongs, or its type, e.g. the meanings of the prefix letters are as follows:

- A General Saudi Aramco assets including assets which are shared between the Crude and Master Gas programs.
- B See section 2.3 of GI 202.305.
- C Certain construction camp assets (see section 3.2 below).
- G 100% Master Gas program assets.
- H\* Former Petromin - Petrola Rabigh Refinery Assets.
- I Former IPSA Batching Facilities assets.
- K\* Former Petroline assets.
- S\* Former Samarec assets.
- V Batch plant assets.

\* Used only for assets acquired at the time of integration. Assets acquired or constructed and capitalized subsequent to the integration should bear tags with prefix "A" prior to August 01, 2001

- 3.2 Drilling equipment was also prefixed with a "C"; however, drilling equipment accounting plant numbering is the subject of GI 202.331 and not discussed in this Supplement.
- 3.3 Ex Tapline assets had been allocated the prefix "T"; however, the accounting plant numbering of ex Tapline assets is the subject of AIM 103 and, therefore, is not discussed in this supplement.