

# SAUDI ARABIAN OIL COMPANY (Saudi Aramco)

## GENERAL INSTRUCTION MANUAL

GI NUMBER 20.510 Approved

ISSUING ORG. FINANCIAL ANALYSIS & PERFORMANCE ADVISORY DEPARTMENT

ISSUE DATE 08/16/2011	REPLACES 05/01/1991
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SUBJECT BUDGET ITEM, EXPENDITURE REQUEST AND JOB ORDER  
NUMBERING SYSTEM

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### CONTENT:

This Instruction outlines procedures for the assignment of Budget Item, Expenditure Request and Job Order numbers. The text includes:

1. Scope
2. Responsibility
3. Timing
4. Budget Item/Expenditure Request Numbering Procedure
5. Job Order Numbering Procedure

### 1.0 SCOPE:

Budget Item (BI), Expenditure Request (ER) and Job Order (JO) numbers for projects included under the following Capital Programs will be assigned and created in SAP in accordance with Supplement 20.510-1 of this General Instruction.

- 1.1 Capital Projects
- 1.2 Non-Capital Projects
- 1.3 Exploration
- 1.4 Development Drilling

### 2.0 RESPONSIBILITY:

A project is referred to as a Budget Item (BI) when it is accepted for inclusion in the five-year Business Plan Capital Program. After a project has been approved for funding, it is referred to as an Expenditure Request (ER).

BI numbers are assigned by the Facilities Planning Department (FPD) in SAP for planning purposes before the project is approved. The ER accounts are be activated and opened to accept charges by the Capital Programs, Forecast & Analysis Division (CPF&AD), Financial Analysis & Performance Advisory Department after the project is approved for funding. For fixed-scope projects, the JO numbers and Phase numbers are created by the construction agency, which is typically Project Management. For master appropriations, the JO numbers are created by CPF&AD. The JO's are activated and opened to accept charges by the Projects & Fixed Assets Accounting Division, Operations Accounting Department.

### 3.0 TIMING:

BI numbers are assigned by FPD when the project is accepted for inclusion in the five-year Business Plan Capital Program.

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#### **4.0 BUDGET ITEM/EXPENDITURE REQUEST NUMBERING PROCEDURE:**

FPD assigns BI numbers in accordance with Supplement 20.510-1 of this General Instruction.

The BI and ER numbers consist of seven digits. The two-digit prefix denotes the project or BI/ER type. The next five digits reflect the individual project or BI/ER number within that type.

For projects which recur annually, the first two digits of the individual five-digit BI number represent the budget year. Please see Supplement 20.510-01 to this General Instruction and GI 216.600, *Accounting Basic Code System*.

- 4.1 Capital Projects estimated to cost in excess of \$4,000,000 are assigned a BI number by FPD for planning and budgetary purposes. The BI number later becomes the ER number when the project is approved for funding.
- 4.2 Cancellation, Partial Cancellation, Redefinition and/or Supplemental Subsequent Action ER's (SAER's) are numbered using the two-letter prefix "SA" and a two-digit suffix to represent the subsequent action sequence for that ER.

The subsequent actions are for planning and approving purposes and additional WBS cost elements are not created under the Subsequent Action ER number.

- 4.3 Prior Approval Expenditure Requests (PAER's) are used to fund critical project scope elements required to meet scheduling requirements, such as long-lead materials, prior to approval of the full project for funding. PAER's are numbered by FPD using the four-letter prefix PAER and a two-digit suffix to represent the prior approval action for that ER.

#### **5.0 JOB ORDER NUMBERING PROCEDURE:**

Job Order Work Breakdown Structure (WBS) elements are numbered in accordance with GI 216.600, *Accounting Basic Code System*, Appendix A, Section I – Summary of WBS Coding Solutions.

Approved:

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**SUPPLEMENT 20.510-1**

A CAPITAL PROJECTS	<u>Project Type Prefix</u>	<u>BI NUMBER</u>	<u>JOB ORDER NUMBER</u>
1. Projects Over \$4,000,000	10	00001-99999	0001-9999
2. Miscellaneous Projects & Purchases	19	01000-99000*	0001-9999
<b>B NON-CAPITAL PROJECTS</b>			
1. SAUDI ARAMCO BUILT GOVERNMENT (SABG) SCHOOLS OPERATING EXPENSES	20	01000-99000*	0001-9999
2. THIRD-PARTY PROJECTS	21	00001-99999	0001-9999
3. PUBLIC SERVICE PROJECTS	22	00001-99999	0001-9999
4. SABG SCHOOLS CONSTRUCTION/ RENOVATION/UPGRADE	23	00001-99999	0001-9999
5. EMERGENCY PROJECTS	24	00001-99999	0001-9999
6. MAJOR ROADS/OTHER NON-CAPITAL PROJECTS	25	00001-99999	0001-9999
7. CORPORATE DONATIONS	26	01000-99000*	0001-9999
8. HOME LOANS	27	01000-99000*	0001-9999
9. DEVELOPMENT AND COMPLETION OF HOME OWNERSHIP LOTS	28	01000-99000*	0001-9999
10. HOME OWNERSHIP OPERATIONS & MAINTENANCE EXPENSES/COMMUNITY DEVELOPMENT	29	01000-99000*	0001-9999
D EXPLORATION PROGRAM	33	01000-99000*	See Supplement 2
C DEVELOPMENT DRILLING PROGRAM	60	01000-99000*	See Supplement 2
E WELL WORKOVER	90	01000-99000*	See Supplement 2

\*The first two digits represent the budget year of the BI.

\* CHANGE

\*\* ADDITION

NEW INSTRUCTION ☐

COMPLETE REVISION ☐

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**SUPPLEMENT 20.510-2**

The following BI's and Project Type Prefix 90, Well Workovers, allow the use of a Well Account Number to segregate costs by their type:

BI's & Project Type Prefix	Well Account Number	Well Account Description
33 – Exploration	63	Incomplete Water Well Costs for Drilling Support
33 – Exploration	75	Exploration Wells – Oil & Gas
60 – Development Drilling	62	Water Wells for Injection
60 – Development Drilling	63	Water Supply Wells for Drilling Support
60 – Development Drilling	66	Incomplete Development Costs – Oil and Gas Wells
60 – Development Workover	71	Development Workover Wells – Horizontal Short Radius or Side Track
60 – Development Workover	72	Development Workover Wells – Electrical Submersible Pumps
60 – Development Workover	73	Development Workover Wells – Re-Works & Re-Completion
60 – Development Workover	74	Development Workover Wells – Gas Well Fracturing & Packing
90 – Well Workover	59	Offshore Well Workover Costs – Pressure Maintenance
90 – Well Workover	61	Onshore Well Workover Costs – Production
90 – Well Workover	64	Offshore Well Workover Costs – Production
90 – Well Workover	65	Onshore Well Workover Costs – Pressure Maintenance