

SAUDI ARABIAN OIL COMPANY (Saudi Aramco)
GENERAL INSTRUCTION MANUAL

GI No. Approved

202.301

ISSUING ORG. ACCOUNTING POLICIES & SYSTEMS DEPARTMENT
SUBJECT DEFINITION OF PROPERTY, PLANT AND EQUIPMENT
ACCOUNTS IN THE GENERAL LEDGER

ISSUE DATE 01-22-2011	REPLACES 05-26-2008
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CONTENT:

This instruction defines the general ledger accounts for Saudi Aramco's property, plant, and equipment. The text includes:

1. Glossary.
2. General Information.
3. List of Tangible Property, Plant, and Equipment Accounts in the General Ledger - Crude Program.
4. Definitions of Property, Plant, and Equipment Accounts in the General Ledger - Crude Program/Gas Program.
5. List of Property, Plant, and Equipment Accounts in the General Ledger- Refinery & Distribution Program.
6. Definitions of Property, Plant, and Equipment Accounts in the General Ledger –Refinery & Distribution.
7. List of Tangible Property, Plant and Equipment Accounts in the General Ledger- Master Gas & NGL Program.
8. Definitions of Property, Plant and Equipment Accounts in the General Ledger- Master Gas & NGL Program.
9. List of Tangible Property, Plant, and Equipment Accounts in the General Ledger- General Services Plant Program.
10. Definitions of Property, Plant, and Equipment Accounts in the General Ledger- General Services Program.
11. List of Intangible Property Accounts in the General Ledger.
12. Definitions of Intangible Property Accounts in the General Ledger.

- See also, Exhibit 1 which contains listing of asset classes, depreciation collection & reserve accounts.

1. GLOSSARY:

Related General Instructions:

GI 202.303	Plant & Equipment Facility Subclasses
GI 202.304	Plant and Equipment Item Rate Codes
GI 202.305	Assets Plant Tag Numbering & Preparation Of Form SA-9032-1 "Create Asset Master Data"
GI 202.331	Drilling Equipment –Services Lives, and Depreciation
GI 216.608	Well Accounting & Development Costs

2. GENERAL INFORMATION:

The Accounting Manual prescribes the rules and principles for recording capital asset transactions. Detailed classifications, definitions, account structures, and coding are published in the General Instruction Manual. Refer to the listing of General Instructions in section 2.

An accurate analysis must be made to distinguish between "capital" and "expense" items. Difficult policy interpretations should be referred to the Coordinator, Capital Programs, Forecast and Analysis Division (CPF&AD) of Financial Analysis & Performance Advisory Department (FA&PAD) for clarification.

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As a general principle, assets which relate to a specific service, i.e., Producing, Pipelines, Refinery, Ethane Facilities, Sulfur Facilities, Terminal, NGL/LPG, Local Sales, Drilling Equipment, Exploration Equipment, and Usage Equipment should be assigned to an asset account applicable to that service. Assets which relate to a general service such as housing, schools, recreation facilities, medical, general utilities, etc., should be assigned to the appropriate GSP asset account

3. LIST OF TANGIBLE PROPERTY, PLANT, AND EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER - CRUDE PROGRAM:

Title	Asset Accounts/ Class	Depreciation Reserve Accounts
Development Wells	2000102	2056002
Crude Oil Collection		
Facilities and Separators	2000103	2056003
Stabilizers	2000104	2056004
Pressure Maintenance	2000105	2056005
Tapline-Pipelines/Roads- Prior to 1985	2000106	2056006
Pipelines Plant	2000108	2056008
Marine Terminal Plant	2000215	2056015
Drilling Equipment	2000681	2056081
Exploration Equipment	2000682	2056082
Motor Equipment	2000990	2056090
Marine Equipment	2000993	2056093
Jack-up Repair Barge-1	2000994	2056094
Construction Equipment	2000998	2056098

4. DEFINITIONS OF PROPERTY, PLANT, AND EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER - CRUDE PROGRAM/GAS PROGRAM

4.1 Development Wells 2000102/2002102

The tangible costs of wells are recorded to this account. Includes production, development, exploratory wells for oil or gas and pressure maintenance injection wells (gas, water, and salt water disposal) as defined in Section 7.1 and 8.1 of GI 216-608. Includes wellpipe, wellhead, flowlines/testlines serving one well, submersible pumps, fencing, cathodic protection, offshore well platforms and down-hole additions, but excludes gathering lines, trunklines, and testlines serving more than one well 2000103. Also excludes pressure maintenance water/gas supply wells 2000105/2002105.

Location codes: As applicable. See SAP's possible entries of Location Codes in

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the Allocations Tab of Asset Display of master record.

Facility Sub-classes:

- 0201 record well number (Oil Wells)
- 0202 record well number (Gas Wells-Gas Prog. 2002102)
- 0205 record well number (Salt Water Disposal/Water, Gas Injection Wells)

Plant and Equipment Item Rate Codes: See GI 202.304.

Treatment of well costs as tangible oil and gas wells plant or intangible cost is outlined in GI 216.608.

4.2 Crude Oil Collect. Facilities & Separators 2000103

Facilities used in the collection and gas-oil separation of crude oil and stabilizers and pipeline facilities. Includes Gas/Oil Separation Plant (GOSP)s and related tankage used primarily for storing stabilizer feed, headers disposing salt water to more than one salt water disposal well, trunklines and gathering lines collecting oil from two or more flowlines, testlines serving more than one well, laboratories used in oil producing operations, and Portable pumps, pumping units, motors, generators and other portable equipment used in the general service of oil producing. Includes portable oil equipment under the jurisdiction of well services divisions in producing departments. Excludes flowlines/testlines serving one well 2000102/2002102, storage tanks used for storing stabilized crude oil 2000104/2002104, GOSP pump houses 2000108/2002108, water well maintenance equipment under the jurisdiction of Wells Services Division 2000441, and drilling equipment 2000681. Refer to Section 6.1 for definitions.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202-303:

- 0018 Fences
- 0020 Fire Fighting Facilities
- 0021 Gathering Lines and Facilities
- 0024 General Facilities (not otherwise classified)
- 0026 Security Facilities
- 0035 Housing General
- 0041 Laboratories
- 0049 Office & Related Facilities
- 0057 Roads, Pavements, Bridges, and Culverts
- 0067 Maintenance Facilities
- 0083 GOSPs and Storage Tankage
- 0089 Portable Oil Equipment
- 0091 Desalting Facilities
- 03xx Facilities and Equipment used in Generation, Transmission, and Distribution of Electricity.

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Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

4.3 Stabilizers 2000104/2002104

Facilities used to stabilize crude oil and supporting facilities located permanently within a stabilizer area. Includes storage tanks located within, or in the vicinity of, a stabilizer area and which are used primarily for storing stabilized crude. Includes ammonia treating and production storage facilities at Khurais. Excludes tanks for storing un-stabilized crude 2000103.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

- 0018 Fences
- 0019 Crude Oil Stabilizers and Storage Tankage
- 0020 Fire Fighting Facilities
- 0026 Security Facilities
- 0049 Office and Related Facilities
- 0057 Roads, Pavements, Bridges, and Culverts
- 03xx Facilities and Equipment used in Generation, Transmission, and Distribution of Electricity excluding sub-class 351, SCECO Connection Fee 2008xx & 20583x

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

4.4 Pressure Maintenance 2000105/2002105

Facilities used in connection with injection of water or gas into producing formations for the purpose of maintaining reservoir pressure or secondary recovery. Includes water, gas and salt water injection lines, pressure maintenance water supply lines, water injection plant, and water supply observation wells but excludes water, gas and salt water disposal injection wells 2000102/2002102, water wells for general service 2000441/2002441, and water wells for drilling support 2008002.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes see GI 202.303:

- 0018 Fences
- 0020 Fire Fighting Facilities
- 0023 Fuel Gas Compression and Supply System
- 0026 Security Facilities
- 0031 LPG Injection System
- 0049 Office and Related Facilities
- 0057 Roads, Pavements, Bridges, and Culverts

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0067 Maintenance Facilities
 0081 Gas Injection System
 0082 Water Injection System
 03xx Facilities and Equipment used in Generation, Transmission, and Distribution of Electricity.

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

4.5 Tapline-Pipelines/Roads – Prior to 1985 Assets 2000106

Pipelines pump stations and related facilities used in the transportation of oil from Qaisumah (KM 0.0) to Jordan and acquired prior to January 1, 1985. For acquisitions after January 1, 1985 see account 2000109. Related facilities include facilities such as housing, recreational, medical, shops dedicated to Tapline. Special accounting arrangements apply to Tapline capital assets - see AIM 103 for details.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

0001 Central Air Conditioning Facilities
 0003 Commissary and Retail Food Stores
 0004 Community Services Facilities
 0020 Fire Fighting Facilities
 0026 Security Facilities
 0029 Medical Facilities
 0034 Housing - GC11 and above
 0037 Housing - GC10 and below
 0049 Office and Related Facilities
 0052 Radio Facilities
 0053 Recreation Facilities - GC11 and above
 0057 Roads, Pavements, Bridges and Culverts
 0060 Oily Water Sewer System
 0061 Schools and Related Facilities - GC11 and above
 0066 Sanitary Sewage Disposal Facilities
 0067 Maintenance Facilities
 0072 Telephone, Signal Systems, and Facilities
 0074 Transportation Facilities - Motor
 0078 Water Systems
 0086 Pipelines
 0087 Pumping Stations and Associated Storage Tankage
 03xx Facilities and Equipment used in the Generation, Transmission, and Distribution of Electricity.

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

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4.6 Pipelines Plant 2000108/2002108

Pipelines and related facilities used in the transportation of crude oil from producing facilities to the point of destination for refining, marine terminal handling, or other pumping stations energizing the movement of crude oil. Includes tankage along pipe routes and at terminals where crude is delivered to another carrier. Excludes refined product lines 2000210, 2000215/2002210, 2002215, utility lines 2000441/2002441, refined products pipelines from R.T. to Dh. (DRT-2) 2000571, white diesel pipeline QRT-3 2000573, pipeline QRT-4 2000574, and crude oil pipelines classified as local sales facilities 2000576.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

- 0018 Fences
- 0020 Fire Fighting Facilities
- 0026 Security Facilities
- 0034 Housing GC11 and above
- 0035 Housing General
- 0037 Housing GC10 and below
- 0049 Office & Related Facilities
- 0057 Roads, Pavements, Bridges, and Culverts
- 0067 Maintenance Facilities
- 0086 Pipelines
- 0087 Pumping stations and associated storage tankage
- 03xx Facilities and Equipment used in Generation, Transmission, and Distribution of Electricity.

In addition to the above subclasses, the following have been assigned to assets of a general service plant nature which are located along the ex-Petroline pipeline and are dedicated to the pipeline and are therefore chargeable to this asset account:

- 0024 General Facilities
- 0055 Recreation Facilities GC10 and below
- 0069 Storehouses
- 0074 Transportation Facilities - Motor
- 0075 Transportation Facilities - Air
- 0078 Water Systems

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304

4.7 MARINE TERMINAL PLANT

4.7.1 Marine Terminal Plant 2000215/2002215

Handling, storage, and offshore loading facilities. Includes oil shipping piers, pumphouses, piping, channel buoys, and markers. Excludes products pipelines

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from the refinery to the marine terminal 200210/2002210, refined products lines to Dhahran-2000571, and Refrigerated LPG. 2000220.

Location Codes As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

- 0018 Fences
- 0020 Fire Fighting Facilities
- 0024 General Facilities
- 0026 Security Facilities
- 0032 Ras Tanura North Oil Pier
- 0033 Ras Tanura South Oil Pier
- 0046 Main Compressed Air Systems
- 0047 Ras Tanura (Sea Islands) Deep Water Berths
- 0049 Office and Related Facilities
- 0056 Navigational Facilities
- 0057 Roads, Pavements, Bridges, and Culverts
- 0060 Oily Water Sewer System
- 0063 Steam and Condensate Lines
- 0067 Maintenance Facilities
- 0073 R.T. Terminal Crude Oil Pumps, Tanks, and Lines. (Includes Terminal North, R.T. and Crude Transfer Lines from Refinery to Terminal Tankage)
- 0078 Water System
- 0080 R.T. Terminal Refined Products Pumps, Tanks, and Lines
- 0085 Zuluf Marine Terminal Facility
- 0090 Juaymah Marine Terminal
- 0108 Crude Oil Offshore Terminal Facility, Yanbu (Ex Petroline)
- 0109 Marine Terminal Facility (Ex-Samarec)
- 03xx Facilities and Equipment used in Generation, Transmission, and Distribution of Electricity.

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

4.7.2 Drilling Equipment 2000681

Equipment used in drilling operations. Includes drill pipe and major items of equipment identified with specific drilling rigs and other drilling equipment defined in General Instruction 202.331, "Drilling Equipment - Accounting Plant Numbers, Plant and Equipment Item Rate Codes, Service Lives, and Depreciation". Includes AMDPs and structural drilling equipment; Excludes geophysical, paleontological, and geological equipment.

Location Code: 0525 Drilling Tool House

Facility Subclass: 0044 Drilling Equipment

Plant and Equipment Item Rate Codes: As applicable. See GI 202.331

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(Do not confuse with Plant and Equipment Item Rate Codes in GI 202.304).

4.7.3 Exploration Equipment-2000682

Facilities and equipment used in oil exploration. Includes camping equipment and geophysical, paleontological, and geological equipment; Excludes Structural Drilling Equipment-2000681.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0025 Exploration Equipment

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

4.7.4 Motor Equipment 2000990/2002890

Wheeled motor equipment including special accessories, bodies, and equipment mounted on transportation vehicle chassis. Excludes facilities such as garages, shops, grease racks, etc., which are classified as General Service Plant 2000462/2002462. Refers to vehicles and equipment with the following old accounting (asset) plant tag number primes and similar vehicles/equipment under the new numbering system:

OX - Trailers
1X - Cars and light trucks
2X - Medium and heavy trucks
73X - Bodies and equipment mounted on vehicles chassis

Location Code: 0000 (Ex Petroline vehicles - 50XX. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record).

Facility Subclass: 0000

Plant and Equipment Item Rate Codes: As applicable: See GI 202.304

4.7.5 Marine Equipment 2000993/2002893

Barges, launches, tugs, and similar equipment including special installations, accessories; and original complement of equipment; includes specialized equipment such as pile drivers, A-frames, flat or "Havaside" barges, and dredges outfitted for specialized services such as geological surveying. Excludes; portable radio equipment 2000441/2002441 and Mobile Drilling Platforms 2000681. Refer to equipment with old accounting (asset) tag number prime "82X" and similar equipment under the new numbering system.

Location Code: 0000

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Facility Subclass: 0000

Plant and Equipment Item Rate Codes: 0191 (Steel Hull)

4.7.6 Aramco Repair Barge 2000994/2002894

The ARB # 1 Jack-up Barge including special installations, accessories, and original complement of equipment. Excludes all items under Marine Equipment 2000993/2002893.

Location Code: 0000

Facility Subclass: 0000

Plant and Equipment Item Rate Code: 0191

4.7.7 Aramco Repair Barge 2000994/2002894

The ARB # 3 Jack-up Barge including special installations, accessories, and original complement of equipment. Excludes all items under Marine Equipment 2000993/2002893.

Location Code: 0000

Facility Subclass: 0000

Plant and Equipment Item Rate Code: 0193

4.7.8 Construction Equipment 2000998/2002898

Equipment and related special accessories used in general construction, operations, and maintenance service. Excludes R&HED facilities such as garages, shops, grease racks, etc. 2000464/2002464. Excludes portable equipment such as air compressors, welding machines, and concrete mixers 2000461/2002461. Refers to equipment with the following old accounting (asset) plant tag number primes and similar equipment under the new numbering system:

3X - Tractors

4X - Cranes, Shovels, Backhoes, Draglines, Clamshells.

8X - Road and Grading Equipment

Location Code: 0000 (Ex Petroline assets - 50XX. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record).

Facility Subclass: 0000

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304

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5. LIST OF PROPERTY, PLANT & EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER- REFINERY & DISRIBUTION PROGRAM

Title	Assets Accounts	Depreciation Reserve Accounts
Refinery Plant - Gas Program	2002210	2057010
Refinery Plant - Crude Program	2000210	2056010
Land-General	2000001	N/A
Local Sales Plant-LPG Facilities	2002571	2057071
Local Sales Central Region	2000570	2056070
RT-2 P/L 2 & Plant 262	2000571	2056071
Local Sales Eastern Region	2000572	2056072
QRT-3 P/L-White Diesel	2000573	2056073
QRT-4 & Plants 44 & 99 LPG	2000574	2056074
RT Bulk Plant 63-Asphalt	2000575	2056075
Crude Oil Assets	2000576	2056076
Local Sales Western Region	2000577	2056077

6. DEFINITIONS OF PROPERTY, PLANT AND EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER-REFINERY & DISTRIBUTION

6.1 Refinery Plant 2000210/2002210

Oil refining and related processing and handling facilities. Includes royalty and storage tanks for crude to be processed. Includes products pipelines from the south refinery fence to the north marine terminal fence. Excludes crude oil stabilizers 2000104/2002104, pipelines which are extensions of trunk pipelines 200108/2002108, and refined product pipelines to Dhahran 2000571.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

- 0006 Crude Distillation Units
- 0011 Caustic Dissolving Plant
- 0012 Blow Down System
- 0016 Ethylizing and Dyeing
- 0017 Crude Topping Plant
- 0018 Fences
- 0020 Fire Fighting Facilities
- 0023 Fuel Gas Plant
- 0026 Security Facilities
- 0027 Steam Generation Plants
- 0041 Laboratories
- 0042 Light Straight Run Stabilizer
- 0046 Main Compressed Air Systems
- 0049 Office and Related Facilities

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0057 Roads, Pavements, Bridges, and Culverts
 0058 Salt Water Intake and Distribution Systems
 0060 Oily Water Sewer System
 0063 Steam and Condensate Lines
 0065 Sanitary Sewage Collection Facility
 0066 Sanitary Sewage Disposal Facility
 0067 Maintenance Facilities
 0068 Refinery General Tanks/Main Pipeways/Pumphouses
 0070 Merox Treating Plant
 0071 Refinery-Marine Terminal Pipelines
 0077 Thermal Reformers
 0078 Water Systems
 0092 Diesel Extraction - Crude Residual Rerun Units
 0093 Specialty Product Plant - RT Terminal
 0094 Kerosene Treating Plant - RT Terminal
 0095 Asphalt Oxidation
 0096 Fixed Bed Naphtha Reformers
 0097 Fluid Hydroformer Facility - RT Terminal
 0098 Desulphurization Plant
 0111 FCC Unit (Fluid Catalyst Cracking)
 0112 Hydrogen Plant
 0113 Nitrogen Plant
 0114 Demex Unit
 0117 Hydro cracker
 0118 Visbreaker
 0119 DGA/ Sour Water Stripper
 03XX Facilities and Equipment used in Generation, Transmission, and Distribution of Electricity.

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

6.2 Land – General 2000001

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Facility Subclass: 0116 Land (General)
 Item Rate Code: 0001 Land (General)

6.3 Central Region Local Sales Plants 2000570

Facility Subclass:

0002 Local Sales- Crude Oil General Facilities
 0086 Pipelines

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

6.4 Dhahran-Ras Tanura Pipeline No.2 & Plant 262 2000570

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Location Code:

0073 DRT White Product Line including Plant 262

Facility Subclass:

0086 Pipeline- Local Sales Facilities

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

6.5 Eastern Region Sales Plants 2000572

Facility Subclass:

0002 Local Sales - Crude Oil General Facilities
 0086 Pipelines

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

6.6 Qatif- Ras Tanura Pipeline No.3/White Diesel 2000573

Location Code:

0133 Qatif- Ras Tanura #3 Pipeline

Facility Sub-classes:

0086 Local Sales Facilities

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

6.7 Qatif- Ras Tanura Pipeline No.4 & Plants 044 & E99 LPG 2000574

Location Code:

0030 Local Sales Plant 044 Ras Tanura
 0170 Qatif/RT #4 Pipeline
 0389 LPG Local Sales Plant E99 Qatif

Facility Sub-classes:

0039 Local Sales LPG Facilities- Plants 044 & E99
 0086 Local Sales Facilities

6.8 Ras Tanura Bulk Plant 063 - Asphalt 2000575

Location Code:

0309 RT Refinery Asphalt Loading & Storage Plant 063

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Facility Sub-classes:

0095 Local Sales Asphalt Facilities

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

6.9 Crude Oil Local Sales Facilities 2000576

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocation Tab of Asset Display of master record.

Facility Sub-classes:

0002 Local Sales – Crude Oil General Facilities

0086 Pipelines - Local Sales Facilities

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

6.10 Western Region Local Sales Plants 2000577

Facility Sub-classes:

0002 Local Sales – Crude Oil General Facilities

0086 Pipelines

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

7. LIST OF PROPERTY, PLANT & EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER-MASTER GAS & NGL PROGRAM

Title	Assets Accounts	Depreciation Reserve Accounts
LPG/NGL Facilities	2000220	2056020
Development Wells-Gas	2002102	2057002
Gas Collection Facilities	2002103	2057003
Stabilizer - Gas Program	2002104	2057004
Pressure Maintenance - Gas	2002105	2057005
Pipelines Plants	2002108	2057008
Ethane Facilities	2002212	2057012
Sulfur Facilities	2002214	2057014
Marine Terminal	2002215	2057015
NGL Facilities	2002220	2057020
Motor Equipment	2002890	2057090
Marine Equipment	2002893	2057093
Construction Equipment	2002898	2057098

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8. DEFINITIONS OF PROPERTY, PLANT AND EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER – MASTER GAS AND NGL PROGRAM

Definitions in this section are only for gas program gas collection facilities, ethane facilities, sulfur facilities, NGL facilities, and local sales plant facilities. Definitions for all other gas program assets accounts are the same as the corresponding crude program asset accounts contained in section 4 and, as such, are not repeated in this section.

8.1 LPG/NGL Plant 2000220

Facilities in Ras Tanura, Berri, and Abqaiq used in the recovery, processing, fractionation, treating, sweetening, de-ethanizing, compression, and refrigeration of LPG/NGL. Includes Sulfur Plant R64, Boiler Plant R67, and Steam Generation Plant 476 at Berri and the Central Control Room LPG Recovery Plant 233 at Ras Tanura. Also includes LPG/NGL pipelines, LPG/NGL facilities at the Ras Tanura Terminal, and Gas Compression Plant 472 at Abu Ali together with associated gas pipeline Plant 473. Excludes; gas program NGL facilities 2002220 and gas program sulfur facilities 2002214. Refer to Section 6.4 for 2002220 definitions.

Location Codes As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Facility Sub-classes, see GI 202.303:

- 0018 Fences
- 0020 Fire Fighting Facilities
- 0023 Fuel Gas System
- 0026 Security Facilities
- 0030 LPG/NGL Facilities - Crude Program
- 0041 Laboratories
- 0046 Main Compressed Air Systems
- 0049 Office and Related Facilities
- 0050 Abqaiq LPG/NGL Processing System
- 0051 Offtake Buyers
- 0057 Roads, Pavements, Bridges and Culverts
- 0058 Salt Water Intake Distribution System
- 0060 Oily Water Sewer System
- 0063 Steam Condensate Lines
- 0067 Maintenance Facilities
- 0078 Water Systems
- 0100 Sulfur Facilities - Crude Program
- 0115 LPG/NGL Facility/Saturated Gas (Ex-Samarec)
- 03xx Facilities and Equipment used in the Generation, Transmission, and Distribution of Electricity excluding sub-class 351, SCECO Connection Fee 2008xx & 20583x

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

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8.2 GAS COLLECTION FACILITIES 2002103

Gas program, gas gathering network to deliver gas and liquids from GOSPs to gas plants for treatment. Includes gas compression facilities at Tanajib and Safaniyah, Khuff gas manifolds at Uthmaniyah, Haradh, Hawiyah and Shedgum, associated gas gathering pipelines and tie-in lines, together with associated equipment, process piping, and buildings. Also includes the gas share of shared assets relating to GOSPs (crude share charged to 2000103).

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record

Plant & Equipment Facilities Subclass, see GI 202.303:

0106 Gas Gathering - Gas Program

(See 2000103 for subclasses relating to shared assets)

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

8.3 ETHANE FACILITIES 2002212

Facilities used for the liquefaction and storage of ethane gas from the fractionation centers at Ju'aymah and Yanbu. Includes ethane liquefaction, storage and reclamation plant at Berri, and ethane facilities at Yanbu.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0103 Ethane Facilities - Gas Program

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

8.4 SULFUR FACILITIES 2002214

Facilities used in the recovery of sulfur. Includes sulfur plants at Shedgum, Haradh, Hawiyah and Uthmaniyah and sulfur handling and export facilities at Berri, Jubail, Shedgum, and Uthmaniyah. Also includes the Berri-Jubail sulfur pipeline. Excludes sulfur plants at Berri and Ras Tanura 2000220.

Location Codes: As applicable. See SAP's possible entries of Location Code in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0105 Sulfur Facilities - Gas Program.

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

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8.5 NGL/LPG/DRY GAS FACILITIES 2002220

Gas fractionation and processing facilities at Yanbu, Ju'aymah, Shedgum, Haradh, Hawiyah, Berri and Uthmaniyah. Includes fractionating, treating, compression, chill down, condensate stripping, and Khuff gas processing at these plants together with all associated equipment. Excludes crude program LPG/NGL plant 2000220, gas program gas collection facilities 2002103, gas program ethane facilities 2002212, gas program sulfur facilities 2002214, and Local Sales Plant Facilities 2002571.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

0018	Fences
0020	Fire Fighting Facilities
0026	Security Facilities
0049	Office and Related Facilities
0057	Roads, Pavements, Bridges and Culverts
0067	Shop Facilities
0101	NGL Facilities - Gas Program
0102	LPG Facilities - Gas Program
0104	Dry Gas Facilities - Gas Program
03xx	Facilities and Equipment Used in Generation, Transmission and Distribution of Electricity

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

9. LIST OF TANGIBLE PROPERTY AND EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER – GENERAL SERVICES PLANT PROGRAM

Title	Assets Accounts	Depreciation Reserve Accounts
Housing	2000431 2002431	2056031 2057031
Employee Community Facilities	2000432 2002432	2056032 2057032
Utilities	2000441 2002441	2056041 2057041
Utilities - Electric Plant	2002442	2057042
Power Gen., Trans., Distrib.	2000442	2056042
Maintenance Facilities	2000451 2002451	2056051 2057051

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Title	Assets Accounts	Depreciation Reserve Accounts
Office Facilities	2000452 2002452	2056052 2057052
Misc. General Service Plant	2000453 2002453	2056053 2057053
Construction Equip. - General	2000461 2002461	2056061 2057061
Transport Facilities - Motor	2000462 2002462	2056062 2057062
Transport Facilities - Air	2000463 2002463	2056063 2057063
R&HED Facilities	2000464 2002464	2056064 2057064
Aircraft- Major Components	2000995	2056095
Under/Over Clearance Construction Overhead	2008030	2058031
Computer Software Develop/Acquisition	2008050	2058051

10. DEFINITIONS OF PROPERTY, PLANT AND EQUIPMENT ACCOUNTS IN THE GENERAL LEDGER – GENERAL SERVICES PROGRAM

10.1 Housing 2000431/2002431

Company owned housing, furniture, and household appliances.

Location Codes: As applicable. See SAP's possible entries of Location Codes the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

0022 Household Furniture and Appliances
 0034 Housing - GC11 and above
 0035 Housing - General
 0037 Housing - GC10 and below

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.2 Employee Community Facilities 2000432/2002432

Community Facilities for use of employees.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

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0003 Commissary and Retail Food Stores
 0004 Community Services Facilities
 0007 Dining Halls - GC11 and above
 0008 Central Bakery
 0009 Dining Halls - GC10 and below
 0029 Medical Facilities
 0043 Landscaping and Gardening
 0053 Recreation Facilities - GC11 and above
 0055 Recreation Facilities - GC10 and below
 0061 Schools and Related Facilities - GC11 and above
 0062 Schools and Related Facilities - GC10 and below
 0067 Maintenance Facilities

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.3 Utilities 2000441/2002441

General facilities to produce and distribute steam, water, ice, fuel gas, compressed air, air conditioning, and other community or industrial utility services within the Company's operations.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

0001 Air Conditioning Facilities
 0023 Gas System
 0027 Steam Generation Plants
 0046 Main Compressed Air Systems
 0052 Radio and Television Facilities
 0058 Salt Water Intake and Distribution System
 0060 Oily Water Sewer System
 0063 Steam and Condensate Lines
 0065 Sanitary Sewage Collecting Facilities
 0066 Sanitary Sewage Disposal Facilities
 0067 Maintenance Facilities
 0072 Telephone, Signal Systems, and Facilities
 0078 Water Systems (includes water well maintenance equipment under jurisdiction of Well Services Divisions)
 0079 Materials Processing Facilities

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.4 Power Generation, Transmission, And Distrb. 2000442/200 2442

Facilities used in the generation, transmission, or distribution of electricity. Does not include facilities to produce and distribute steam or water 2000441/2002441 or electrical facilities relating to a specific plant chargeable to

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the asset account of that plant.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Power Generation-Steam

Facility Sub-classes:

- 0311 Structures and Improvements
- 0312 Boiler Plant Equipment
- 0313 Engines and Generators
- 0314 Turbo Generator Units
- 0315 Accessory Electric Equipment
- 0316 Misc. Power Plant Equipment

Power Generation-Gas/Crude

Facility Sub-classes:

- 0331 Structures and Improvements
- 0332 Fuel Holders Producers and Accessories
- 0333 Prime Movers - Power Generation
- 0334 Generators, Power
- 0335 Electrical Equipment - Power
- 0336 Misc. Power Plant Equipment

Power Transmission

Facility Sub-classes:

- 0352 Structures
- 0353 Switching Station Equipment
- 0355 Poles and Fixtures
- 0356 Overhead Conductors and Devices
- 0357 Underground Conduit
- 0358 Underground Conductors and Devices
- 0359 Roads and Trails

Power Distribution System

Facility Sub-classes:

- 0361 Structures and Improvement
- 0362 Substation Equipment
- 0363 Storage Battery Equipment
- 0364 Poles Towers and Fixtures
- 0365 Overhead Conductors
- 0366 Underground Conduit
- 0367 Underground Conductors

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0368 Line Transformers
 0369 Services
 0370 Meters

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.5 Maintenance Shops and Storehouse Facilities 2000451/2002451

Excludes usage class Portable Maintenance Equipment 2000461/2002461, and maintenance equipment and facilities used in transportation, motor, air, and RHED facilities 2000462/2000463/2000464 & 2002462/2002463/2002464.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

0067 Maintenance Facilities
 0069 Storehouses
 0079 Materials Processing Facilities
 0099 Iron Packages

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.6 Office Facilities 2000452/2002452

General company offices and related buildings. Includes general offices such as the Tower and Engineering Office buildings in Dhahran. Excludes offices in plants which are charged to the asset account applicable to the plant. Includes office furniture, fixtures, office appliances, and machines.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0049 Offices and Related Facilities

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.7 General 2000453/2002453

Miscellaneous General Service Plant not otherwise classified. Includes consolidated laboratories.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Sub-classes, see GI 202.303:

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0013 Demonstration Farm
 0015 Engineering Equipment
 0018 Fences - General
 0020 Fire Fighting Facilities - General
 0024 General
 0026 Security Facilities - General
 0041 Laboratories - General
 0054 Saudi Aramco Oil Exhibit Center
 0056 Navigational Facilities - General
 0057 Roads, Pavements, Bridges, and Culverts - General
 0059 Safety Equipment - General
 0084 Wharves and Piers Loc. R.T. 0046

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.8 Construction Equipment-General 2000461/2002461

Portable equipment under the control and custodianship of Roads and Heavy Equipment Dept (R&HED) which is loaned and recharged to other operating departments and also portable construction equipment in the custodianship of Project Management Team (PMT) departments. Excludes the old accounting (asset) plant tag number primes and similar construction equipment 2000998/2002898, maintenance equipment 2000451/2002451, and R&HED facilities 2000464/2002464. Includes equipment with the following old accounting (asset) plant tag number primes and similar equipment under the new number system:

5X Portable Air Compressors - Diesel Driven
 6X Portable Welding Machines - Diesel Driven
 7X Portable Concrete Mixers
 24X Portable Generators and Power plants
 29X Welding Machines-Electric Driven
 43X Portable A/C
 89X Trucks, Forklifts

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0005 Portable Maintenance and Construction Equipment

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.9 Transportation Facilities-Motor 2000462/2002462

Garages, grease racks, wash racks, battery shops, motor repair and overhaul equipment and facilities, transportation yards, company service stations, initial complements of small automotive tools, and all other equipment and facilities associated with motor transportation. Excludes motor equipment

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2000990/2002890.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0074 Transportation Facilities - Motor

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.10 Transportation Facilities-Air 2000463/2002463

Hangars, air strips, air navigation aids, shops and machinery and other facilities used exclusively in connection with aircraft operations. Excludes aircraft 2000995.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0075 Transportation Facilities - Air

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.11 R&HED Facilities 2000464/2002464

Buildings, sheds, garages, parking areas, maintenance equipment and facilities, washing and cleaning equipment, and other equipment and facilities belonging to R&HED. Excludes roads and traffic signals outside of R&HED operating facilities, portable maintenance and construction equipment assigned Subclass 005 2000461/2002461, and construction equipment 2000998/2002898.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Plant & Equipment Facilities Subclass, see GI 202.303:

0076 R&HED Facilities

Plant & Equipment Item Rate Codes: As applicable. See GI 202.304.

10.12 UNDER/OVER CLEARANCE CONSTRUCTION OVERHEAD 2008030

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Facility Subclass: 0110 Intangible Construction Overhead Prorate

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Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

10.13 COMPUTER SOFTWARE DEVELOP/ACQUISITION 2008050

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Facility Subclass: 0000

Plant and Equipment Item Rate Codes: 0699 Software & Assets with Multiple Service Life.

11. LIST OF INTANGIBLE PROPERTY ACCOUNTS IN THE GENERAL LEDGER

Title	Asset Accounts	Depreciation Reserve Accounts
Intangible Development Cost-Crude	2008002	2058009
Intangible Properties	2008011	2058019
Exploration Costs - Current Year	2008025	2058030
Intangible Development Cost-Gas	2008042	2058049

12. DEFINITIONS OF INTANGIBLE PROPERTY ACCOUNTS IN THE GENERAL LEDGER

12.1 INTANGIBLE DEVELOPMENT COST-CRUDE 2008002

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Facility Subclass: 0203 Oil Wells – Intangible

Refer to Section 3.1 of GI 216.608 for definition of Intangible Development Cost
Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

12.2 INTANGIBLE PROPERTIES 2008011

Refer to section 3.6 of GI 216.608 for detailed definition.

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Facility Subclass: 0107 Land for Drilling in Qatif and Berri

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

12.3 EXPLORATION COST – CURRENT YEAR 2008025

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

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Facility Subclass: 0000

Plant and Equipment Item Rate Code: 0700 As applicable. See GI 202.304

12.4 INTANGIBLE DEVELOPMENT COST-GAS 2008042

Location Codes: As applicable. See SAP's possible entries of Location Codes in the Allocations Tab of Asset Display of master record.

Facility Subclass: 0204 Gas Wells - Intangible

Plant and Equipment Item Rate Codes: As applicable. See GI 202.304.

Refer to Section 3.1 of GI 216.608 for definition of Intangible Development Cost

Approved: _____
R. A. Krygsman, Manager
Accounting Policies &
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This Exhibit outlines the Saudi Aramco's asset classes and the related reserve and collection accounts.

• **LISTING OF ASSET CLASSES, DEPRECIATION COLLECTION & RESERVE ACCOUNTS (SUPPLEMENT)**

Asset class	Depr. Expense Account	Depr. Reserve Account	DESCRIPTION
		I) CRUDE PROGRAM	
30102-01	7409818	2056002	Development Wells
30102-02	7409818	2056002	Development Wells-Abu Safah field
30102-03	7409818	2056002	Development Wells-ABQ Pressure Maintenance
30103-01	7409818	2056003	Crude Oil Collection & GOSPS
30103-02	7409818	2056003	GOSP-Abu Safah field
30103-03	7409818	2056003	GOSP-ABQ Pressure Maintenance
30104-00	7409818	2056004	Stabilizing Facilities
30105-00	7409818	2056005	Pressure Maintenance
30105-01	7409818	2056005	Pressure Maintenance - ABQ
30106-00	7409818	2056006	Tapline-Pipeline/Road Prior To Year 1985
30106-01	7409818	2056006	Tapline - Memo Records (Expense Items)
30108-01	7409818	2056008	Pipelines & Pumping Stations - General
30108-02	7409818	2056008	Pipeline - East/West Crude Lines & Pump Stations
30108-03	7409818	2056008	Pipeline - Arabian/Bahrain Pipeline
30108-04	7409818	2056008	Pipeline - Qatif Quisumah & Tufaih Pump Station
30108-05	7409818	2056008	Pipeline - Abu Safah Pumps & Trunk line
30108-06	7409818	2056008	Pipeline - DH/RT Industrial Gas
30215-01	7409818	2056015	Marine Terminal - Navigational Facilities, Arabian Gulf
30215-02	7409818	2056015	Marine Terminal - RT Terminal Crude Oil Pumps. Tank Lines
30215-03	7409818	2056015	Marine Terminal - RT North & South Oil Piers
30215-04	7409818	2056015	Marine Terminal - RT Sea Islands
30215-05	7409818	2056015	Marine Terminal - RT Refined Products Pumps/Tanks/Lines
30215-06	7409818	2056015	Marine Terminal - RT/Juaymah/Tanajib General
30215-07	7409818	2056015	Marine Terminal - Juaymah/Zuluf Crude Oil & Refined Products Piers
30215-08	7409818	2056015	Marine Terminal - Juaymah Refined Products Pumps/Tanks/Lines
30215-09	7409818	2056015	Marine Terminal - Yanbu Crude Oil
30215-10	7409818	2056015	Marine Terminal - Yanbu Refined products
30215-11	7409818	2056015	Marine Terminal - Jeddah
30215-12	7409818	2056015	Marine Terminal - Rabigh
30681-00	7409818	2056081	Drilling Equipment
30682-00	7409818	2056082	Exploration Equipment

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Asset Class	Depr. Expense Account	Depr. Reserve Account	DESCRIPTION
30990-00	7409818	2056090	Motor Equipment
30993-00	7409818	2056093	Marine Equipment
30994-00	7409818	2056094	Repair Barge
30998-00	7409818	2056098	Construction Equipment
		II) Refinery & Distribution	
30001-00	N/A	N/A	Land
30210-01	7409818	2056010	RT Refinery – Tanks/Pipeways & Pumphouses
30210-02	7409818	2056010	RT Refinery – Ethylyzing & Dyeing
30210-03	7409818	2056010	RT Refinery – Refinery/Marine Terminal Line
30210-04	7409818	2056010	RT Refinery – RT/Juaymah Bunker Oil Pipeline
30210-05	7409818	2056010	RT Refinery – Merox Treating
30210-06	7409818	2056010	RT Refinery – Rheniformer Unit
30210-07	7409818	2056010	RT Refinery – Caustic Wash/Disolving/Treatment/Sweetening
30210-08	7409818	2056010	RT Refinery – Desulphurization
30210-09	7409818	2056010	RT Refinery – Sulfur
30210-10	7409818	2056010	RT Refinery – Blow Down System
30210-11	7409818	2056010	RT Refinery – Laboratories
30210-12	7409818	2056010	RT Refinery – Crude Residue Rerun
30210-13	7409818	2056010	RT Refinery – Crude Distillation Unit
30210-14	7409818	2056010	Jeddah Refinery
30210-15	7409818	2056010	Riyadh Refinery
30210-16	7409818	2056010	Yanbu Refinery
30210-17	7409818	2056010	Rabigh Refinery
32210-00	7409818	2057010	Refineries - Gas
30570-00	7409818	2056070	Local Sales - Central
30571-00	7409818	2056071	DH/RT Pipelines No.2 & Pant 262
30572-00	7409818	2056072	Local Sales- Eastern
30573-00	7409818	2056073	Qatif/RT Pipeline No. 3/White Diesel
30574-00	7409818	2056074	Qatif/RT Pipeline No. 4 & Plants 044 & E99 LPG
30575-00	7409818	2056075	RT Bulk Plant 063 - Asphalt
30576-00	7409818	2056076	Crude Oil Local Sales Facilities
30577-00	7409818	2056077	Local Sales – Western
32571-00	7409818	2057071	Local Sales, LPG Facilities - Gas

* CHANGE

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		III) General Services Plants	
30431-01	7409818	2056031	Housing - 100% Crude
30431-02	7409818	2056031	Housing - MGS/Crude Shared, Crude Share
30432-01	7409818	2056032	Employee Community Facilities - Crude
30432-02	7409818	2056032	Employee Comm. Facilities-MGS/Crude Shared, Crude Share
30441-01	7409818	2056041	Utilities - Crude
30441-02	7409818	2056041	Utilities - MGS/Crude Shared, Crude Share
30441-03	7409818	2056041	Communication Equipment
30442-01	7409818	2056042	Power Generation, Transmission, Distribution - Crude
30442-02	7409818	2056042	Power Generation, Transmission, Distribution - MGS/Crude Shared, Crude Share
30451-01	7409818	2056051	Maintenance - Crude
30451-02	7409818	2056051	Maintenance - MGS/Crude Shared, Crude Share
30452-01	7409818	2056052	Office Facilities - Crude
30452-02	7409818	2056052	Office Facilities - MGS/Crude, Crude Share
30452-03	7409818	2056052	Office Facilities - Computer Equipment (Other Than EXPEC)
30452-04	7409818	2056052	Office Facilities - Office Equipment
30452-05	7409818	2056052	Office Facilities - EXPEC Computer Equipment
30453-01	7409818	2056053	Miscellaneous General Service Plant (GSP) - Crude
30453-02	7409818	2056053	Miscellaneous GSP - MGS/Crude Shared, Crude Share
30453-03	7409818	2056053	Misc.GSP-Berri/Jubail/Juaymah/RT Const.Camp Equip.
30453-04	7409818	2056053	Misc. GSP - DH Construction Camp Equipment
30453-05	7409818	2056053	Misc.GSP - Abqaiq/Shedgum Construction Camp Equip
30453-06	7409818	2056053	Misc. GSP - Uthmaniyah/Khurais/Udhailiyah Construction Camp Equip.
30453-07	7409818	2056053	Misc. GSP - Abu Ali Construction Camp Equipment
30453-08	7409818	2056053	Misc. GSP - Qurrayah Construction Camp Equipment
30453-09	7409818	2056053	Misc. GSP - Safaniya Construction Camp Equipment
30461-01	7409818	2056061	General Construction Equipment - Crude
30461-02	7409818	2056061	General Const. Equip - MGS/Crude Shared, Crude Share
30462-01	7409818	2056062	Transportation Facilities, Motor - Crude
30462-02	7409818	2056062	Transport. Facilities, Motor-MGS/Crude Shared, Crude Share
30463-01	7409818	2056063	Transportation Facilities, Air - Crude
30463-02	7409818	2056063	Transp. Facilities, Air-MGS/Crude Shared, Crude Share
30464-01	7409818	2056064	Roads & Heavy Equipment Dept. Facilities - Crude
30464-02	7409818	2056064	Roads & Heavy Equipment Dept.(R&HED) Fac. - MGS/Crude Shared, Crude Share
30995-00	7409818	2056095	Aircraft – Major Components
32431-01	7409818	2057031	Housing – Gas
32431-02	7409818	2057031	Housing – MGS/Crude Shared. Gas Share

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32432-01	7409818	2057032	Employee Community Facilities – Gas
32432-02	7409818	2057032	Employee Community Fac.–MGS/Crude Shared, Gas Share
32441-01	7409818	2057041	Utilities – Gas
32441-02	7409818	2057041	Utilities – MGS/Crude Shared, Gas Share
32441-03	7409818	2057041	Communication Equipment – Gas
32442-01	7409818	2057042	Power Generation, Transmission, Distribution – Gas
32442-02	7409818	2057042	Power Generation, Transmission, Distribution – MGS/Crude Shared, Gas Share
32451-01	7409818	2057051	Maintenance Facilities – Gas
32451-02	7409818	2057051	Maintenance Facilities– MGS/Crude Shared, Gas Share
32452-01	7409818	2057052	Office Facilities – Gas
32452-02	7409818	2057052	Office Facilities – MGS/Crude Shared, Gas Share
32452-03	7409818	2057052	Office Facilities – Computer Equipment – Gas (Other Than EXPEC)
32452-04	7409818	2057052	Office Facilities – Office Equipment – Gas
32452-05	7409818	2057052	Office Facilities – EXPEC Computer Equipment – Gas
32453-01	7409818	2057053	Miscellaneous General Service Plants (GSP) – Gas
32453-02	7409818	2057053	Misc. GSP – MGS/Crude Shared, Gas Share
32461-01	7409818	2057061	General Construction Equipment – Gas
32461-02	7409818	2057061	General Const. Equip. – MGS/Crude Shared, Gas Share
32462-01	7409818	2057062	Transportation Facilities, Motor – Gas
32462-02	7409818	2057062	Transportation Facilities, Motor – MGS/Crude Shared, Gas Share
32463-01	7409818	2057063	Transportation Facilities, Air – Gas
32463-02	7409818	2057063	Transportation Facilities, Air – MGS/Crude Shared, Gas Share
32464-01	7409818	2057064	Roads & Heavy Equipment Dept.(R&HED) Facilities – Gas
32464-02	7409818	2057064	Roads & Heavy Equipment Dept.(R&HED) Facilities – MGS/Crude Shared, Gas Share
38030-00	7409818	2058031	Under/Over Clearance, Construction Overhead
38050-00	7409818	2058051	Computer Software Development/Acquisition
34000-00	7409830	2057500	Leased Assets
		IV) Master Gas & NGL	
30220-01	7409818	2056020	LPG/NGL – General
30220-02	7409818	2056020	LPG/NGL – Compression & De-ethanizing
30220-03	7409818	2056020	LPG/NGL– Berri Compression/Refrigeration/Recovery
30220-04	7409818	2056020	LPG/NGL– Berri/RT Pipeline
30220-05	7409818	2056020	LPG/NGL– Berri Sweetening

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30220-06	7409818	2056020	LPG/NGL - Berri NGL General
30220-07	7409818	2056020	LPG/NGL - Berri Sulfur
30220-08	7409818	2056020	LPG/NGL - ABQ Compression/Processing
30220-09	7409818	2056020	LPG/NGL - Berri Gas Compression
30220-10	7409818	2056020	LPG/NGL - ABQ/RT Pipeline
30220-11	7409818	2056020	LPG/NGL - Jeddah
30220-12	7409818	2056020	LPG/NGL - Riyadh
30220-13	7409818	2056020	LPG/NGL - Yanbu
30220-14	7409818	2056020	LPG/NGL - Rabigh
30220-15	7409818	2056020	LPG/NGL - RT General
30220-16	7409818	2056020	LPG/NGL - Joint Venture
32102-00	7409818	2057002	Development Wells - Gas
32103-00	7409818	2057003	Gas Collection Facilities
32104-00	7409818	2057004	Stabilizer - Gas Program
32105-00	7409818	2057005	Pressure Maintenance - Gas
32108-00	7409818	2067008	Pipelines - Gas
32212-00	7409818	2057012	Ethane Fac - Gas
32214-01	7409818	2057014	Sulfur Facilities - Gas Collection
32214-02	7409818	2057014	Sulfur Facilities - Berri NGL Center
32214-03	7409818	2057014	Sulfur Facilities - Shedgum NGL Center
32214-04	7409818	2057014	Sulfur Facilities - Uthmaniyah NGL Center
32214-05	7409818	2057014	Sulfur Facilities - Jubail Processing/Storage/Lines
32215-01	7409818	2057015	Marine Terminal, Juaymah - Gas
32215-02	7409818	2057015	Marine Terminal, Yanbu - Gas
32220-01	7409818	2057020	NGL/LPG/Dry Gas Fac.- RT LPG Refrigeration
32220-02	7409818	2057020	NGL/LPG/Dry Gas Fac. - Gas collection
32220-03	7409818	2057020	NGL/LPG/Dry Gas Fac. - Berri NGL Center
32220-04	7409818	2057020	NGL/LPG/Dry Gas Fac. - Shedgum NGL Center
32220-05	7409818	2057020	NGL/LPG/Dry Gas Fac. - UTH. NGL Center
32220-06	7409818	2057020	NGL/LPG/Dry Gas Fac. -Juaymah Fractionation Center
32220-07	7409818	2057020	NGL/LPG/Dry Gas Fac. - Yanbu Fractionation Center
32220-08	7409818	2057020	NGL/LPG/Dry Gas Fac. - RT Fractionation Center
32890-00	7409818	2057090	Motor Equipment - Gas
32893-00	7409818	2057093	Marine Equipment - Gas
32898-00	7409818	2057098	Construction Equipment - Gas
		V) Intangible Development Cost	
38002-00	7409853	2058009	Intangible Development Cost - Crude
38011-00	7409853	2058019	Intangible Properties
38021-00	7409851	2058030	Exploration Costs - Current Year
38042-00	7409853	2058049	Intangible Development Cost - Gas

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