

GENERAL INSTRUCTION MANUAL**207.001**ISSUING
ORG. ACCOUNTING POLICIES & SYSTEMS DEPARTMENTISSUE DATE
06-11-2015REPLACES
05-26-2013SUBJECT **ACCOUNTING REPORTS**APPROVAL
AARPAGE NO.
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CONTENT: This Instruction covers the manually prepared and computer generated Accounting Reports (AR's) issued by the Finance Organization. The text includes:

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

1. GLOSSARY

AP&SD	- Accounting Policies & Systems Department
AR	- Accounting Report
CF&PDD	- Corporate Finance & Project Development Department
CFD	- Corporate Finance Division / CF&PDD
C&MAD	- Credit & Market Analysis Division / FRMD
CPD	- Capital Programs Division / FAD
DSAD	- Domestic Sales Accounting Division / OAD
ES&SAD	- Export Sales & Shipping Accounting Division / OAD
FAD	- Financial Accounting Department
FRMD	- Financial Risk Management Department / Treasury
GLAD	- General Ledger Accounting Division / FAD
MOF	- Ministry of Finance
OAD	- Operations Accounting Department
PAD	- Payables Accounting Division / OAD
P&FAAD	- Projects & Fixed Assets Accounting Division / FAD
TSD	- Treasury Services Department

2. INTRODUCTION

This instruction serves as a centralized place for documenting key accounting reports that are prepared, their frequency, distribution and degree of confidentiality.

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2 OF 6**3. REPORT NUMBERING**

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

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

4. REPORT FORMAT AND DISTRIBUTION

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

5. MINIMUM STANDARDS OF REPORT PREPARATION

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

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

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

A. PREPARATION

CG Computer Generated
MP/PC Manually Prepared/Personal Computer

B. FREQUENCY

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

C. DISTRIBUTION

INT Internal within Saudi Aramco
EXT External to Saudi Aramco other than Government
SAG Saudi Arab Government

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ACCTG.					DISTRIBUTION		
REP NO.	REPORT TITLE	PROPONT	PREP	FREQ	INT	EXT	SAG
ARC21-01	Exchange & Recruitment Currency Rates	C&MAD*	CG	AR	X	-	-
ARC25-01	Month-end Exchange Rates	C&MAD*	CG	M	X	-	-
AR50	Master Gas Sales, Master Gas System Local Sales for the Month	ES&SAD*	CG	M	X	-	-
AR51	Molten Sulfur Local & Exports	ES&SAD	MP/PC	M	X	-	-
AR52	Master Gas System Sales & Receivables	ES&SAD*	CG	M	X	-	-
AR54	Gas Consumption (S. Aramco Use & Others)	ES&SAD*	CG	M	X	-	-
AR100	Monthly Bank Reconciliation	GLAD	CG/MP/PC	M	X	-	-
AR102	Petty Cash & Change Funds	TSD	MP/PC	M	X	X	-
AR105	Month End Corporate Cash Balances*	C&MAD*	MP/PC	AR	X	X	X
AR121	Collectable Accounts Written Off	GLAD	MP/PC	A	X	X	-
AR130	Consolidated Accounts Receivable Status Report	DSAD	MP/PC	Q	X	-	-
AR160	Depreciation Expense Forecast	P&FAAD	MP/PC	SA	X	-	-
AR161	Corporate Performance Index Industrial And Non-Industrial Plant Replacement Cost	P&FAAD	MP/PC	A	X	-	-
AR170	Saudi Arabian Oil Company Consolidated Statement of Fixed Capital Assets & Accumulated Depreciation	P&FAAD	MP/PC	Q	X	X	-
AR172	Analysis of Intangible Development Cost, Producing & Pressure Maintenance Expense & Incomplete Wells Plant Expenditure	P&FAAD	MP/PC	A	X	X	-
AR173	Abandoned Wells & Dry Holes	P&FAAD	MP/PC	M	X	-	-
AR187	Appropriation Exploratory Drilling & Development Costs	P&FAAD	MP/PC	M	X	-	-
AR190-2	Capital & Non-Capital Expenditures	CPD	MP/PC	Q	X	X	X
AR190-3	Completed Projects Report (Mechanically Complete & Financially Closed)	CPD	MP/PC	Q	X	X	
AR197	Programs & Budgets Status Report	CPD	MP/PC	AR	X	X	
AR271	Engineering Proposed Proj. TC 68	P&FAAD	MP/PC	AR	X	-	-
AR362	Materials & Supplies Inventory Activity Report	PAD	MP/PC	M	X	-	-
AR502	NGL Production	ES&SAD	MP/PC	A	X	-	-
AR503	Crude Oil Production, Disposition & Inventories	ES&SAD	MP/PC	M	X	-	-
AR530**	Imported Report (international imports)	PAD	MP/PC	SA	X	-	X
AR702	Abstract of Accts & Stmt of Royalty Due On Net Crude Oil	ES&SAD	MP/PC	SA	X	-	-
AR703	Abstract of Accts & Stmt of Royalty Due On Sales Of Nat Gas	ES&SAD	MP/PC	SA	X	-	-
AR707	Concession Payments	C&MAD*	MP/PC	M	X	-	X
AR708	The Monthly Activity Report	FAD	MP/PC	M	X	-	X
AR710	Summary of Taxes, Royalties And Other Payments	FAD	MP/PC	M	X	-	-

* CHANGE

** ADDITION

NEW INSTRUCTION ☐COMPLETE REVISION ☐

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ACCTG.					DISTRIBUTION		
REP NO.	REPORT TITLE	PROPONT	PREP	FREQ	INT	EXT	SAG
AR711	Payments to The Government	FAD	MP/PC	A	X	-	-
AR721	Summary of Crude Oil Export Sales By Off taker	ES&SAD*	MP/PC	M	X	-	-
AR722	Crude Oil Export Sales by Grade by Market & by Market by Grade	ES&SAD*	MP/PC	M	-*	-	X*
AR723	Operating & Financial Highlights (the Minister's MIS)	ES&SAD*	MP/PC	M	X	-	X
AR724	Historical Information Book/Monthly Updates	ES&SAD*	MP/PC	M	X	-	X
AR725	Cash Flow & Working Fund Balances	ES&SAD*	MP/PC	M	-*	-	X
AR728	Summary of Source and Disposition of Funds	CFD	MP/PC	M	X	-	-
AR729	Payments to the Government	CFD	MP/PC	AR	X	-	X
AR735	Data For The Preparation of The Balance of Payments Report	ES&SAD*	MP/PC	Q*	-*	-	X
AR740	Abu Sa'fah Area - Production Cost	ES&SAD	MP/PC	Q	X	X	-
AR745	Local Sales & Govt. Fees Rept. (Arabic to M.O.F)	ES&SAD	MP/PC	M	-	-	X
AR747	Payment to The Saudi Arab Government	ES&SAD*	MP/PC	M	X	-	-
AR819	Free Products to SAG	ES&SAD	MP/PC	A	X	-	-
AR821	Abu Sa'fah Production	ES&SAD	MP/PC	M	X	X	-
AR914	Monthly Investment Report	C&MAD*	MP/PC	M	X	X	X
AR915	Quarterly Borrowing Report	CFD	MP/PC	Q	X	X	X
AR923	Products Sales by Region	ES&SAD	MP/PC	M	X	-	-
AR926	Saudi Aramco Refined Products & LPG Receivable	ES&SAD	MP/PC	M	X	-	-
AR927	Government Fees Payable	ES&SAD	MP/PC	M	X	-	-
AR927a	Provisional Government Fees	ES&SAD	MP/PC	M	X	-	-
AR928	Accounts Receivable Aging Analysis	ES&SAD	MP/PC	M	X	-	-
AR929	Accounts Receivable Aging Analysis - Other Customers	ES&SAD	MP/PC	M	X	-	-
AR930	Accounts Receivable Status (Sales & Collection)	ES&SAD	MP/PC	M	X	-	-
AR933	Distribution Statistical Report	ES&SAD	MP/PC	M	X	-	-
AR935	Master Gas Receivable Status	ES&SAD*	CG	M	X	-	-
AR936	Sales For Major N-Paying Customers	ES&SAD	MP/PC	M	X	-	-

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NEW INSTRUCTION ☐COMPLETE REVISION ☐

SAUDI ARABIAN OIL COMPANY (Saudi Aramco)

G.I. NO.

APPROVED

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8. REVISIONS

Requests for changes in report format or distribution should be directed to the Manager of the preparing Division/Department for review and approval. Changes to this General Instruction should be directed in writing to Manager, Accounting Policies & Systems Department, Room T-570, Dhahran.

9. PROTECTION, RETENTION & DESTRUCTION OF COMPANY RECORDS

Complete procedures and responsibilities relating to the protection, retention and destruction of Company records are detailed in the *Records Management Manual* published by the Office Services Department.

Approved: _____

ABDULAZIZ A. AL-RUWAI, Manager
Accounting Policies & Systems Department

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* CHANGE

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COMPLETE REVISION ☐