

GENERAL INSTRUCTION MANUAL**216.608**ISSUING
ORG.

ACCOUNTING POLICIES & SYSTEMS DEPARTMENT

ISSUE DATE
12-22-2013REPLACES
10-25-08

SUBJECT

WELL ACCOUNTING & DEVELOPMENT COSTSAPPROVAL
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CONTENT: This instruction outlines the procedures followed in accounting for activities related to the drilling of wells whether they are for oil and gas exploration, oil and gas field development or drilling activities not related to oil and gas production. The text of this instruction includes:

1. Glossary
2. Background
3. Well Account Numbering
4. Approval Authority
5. Accumulation of Well Costs
6. Accounting Classification of Well Costs
7. Capitalization, Depreciation and Amortization
8. Closing of Well Accounts (WBS)

Exhibits:

1. WBS (Well) Type Prefix/Rig Day Definitions
2. Drilling Area Location Codes
3. Work Breakdown Structure Phases
4. Summary of Well Costs Classification
5. Responsibilities
6. Reports
7. Well Accounting Flow Chart

1. GLOSSARY**1.1 ABBREVIATION & ACRONYMS**

AI	-	Accounting Instruction
AP&SD	-	Accounting Policies & Systems Department
BI	-	Budget Item
CAD	-	Contract Administration Division/P&TS
CC	-	Cost Center
CTD	-	Coiled Tubing Drilling
D&BI-19U	-	Drilling & BI-1900 Unit/P &FAAD
D&WO	-	Drilling & Workover
DTD	-	Drilling Technical Department
DRLG	-	Drilling (Admin Department)
EP&SS	-	Exploration Planning & Support Staff/Exploration
FAD	-	Financial Accounting Department
FBLK	-	SAP abbreviation for "financially blocked"
GI	-	General Instruction
GL	-	General Ledger
IAS	-	International Accounting Standard

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IDC	-	Intangible Development Cost
LSTK	-	Lump Sum Turn Key
NDE	-	Net Direct Expenditures
OAD	-	Operations Accounting Department
ODD	-	Offshore Drilling Department
OCD	-	Organization Consulting Department
P&ASG	-	Planning & Accounting Services Group/P&TS
P&FAAD	-	Projects & Fixed Assets Accounting Division/FAD
P&PMD	-	Planning & Performance Management Department
P&TS	-	Planning & Technical Services / D&WO
PAD	-	Payable Accounting Division/OAD
PE&D	-	Petroleum Engineering & Development/Upstream
PM	-	Plant Maintenance
PO	-	Purchase Order
RMD	-	Reservoir Management Department
SKF	-	Statistical Key Figure
UGXP	-	Unconventional Gas Exploration Program
WBS	-	Work Breakdown Structure
WAP	-	Well Approval Package Application
WOD	-	Workover Department
WSB&AG	-	Well Scheduling Budgeting & Accounting Group/DTD
VBV	-	Virtual Business Unit
VP	-	Vice President
BI - 10	-	Capital Projects over \$4,000,000
BI - 60	-	Development Program Budget (See GI 20.101)
BI - 33	-	Exploration Program Budget (See GI 20.081)
BI - 34	-	Unconventional Gas Exploration Program.
BI - 90	-	NDE Maintenance Workover Program Budget
BI - 91	-	Safety Workover NDE Program Budget

1.2 RELATED SAUDI ARAMCO FORMS

SA-6208	-	Well Location & Drilling Approval
SA-9032-1	-	Create Asset Master Data
SA-630	-	Capital Asset Change Authorization

1.3 REFERENCE TO OTHER GI/AI

GI 020.081	-	Exploration Program and Budget
GI 020.101	-	Development Drilling Program and Budget
GI 202.330	-	Capital Assets - Service Lives & Depreciation
GI 202.331	-	Drilling Equipment - Service Lives & Depreciation
GI 216.600	-	Accounting Basic Code System
GI 216.611	-	Vehicle Usage and Cargo Services Cost Allocation
GI 216.613	-	Vessel Usage and Marine Services Cost Allocation

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- GI 216.616 - Equipment Usage Time Reporting
- GI 216.815 - Exploration Costs
- GI 216.965 - Cost Distribution Rates
- GI 287.001 - Full Costing
- GI 230.035 - Invoice Accrual Procedure
- AI 201 - Financial Closeout of Capital/Non Capital Projects
- AI 210 - Well Abandonment
- AI 807 - Preparation of Voucher 12–Calculation of Costs of Petroleum Products Sold and Transferred to Stock

1.4 WBS TYPE PREFIX CODES

- 58 - Water Wells Drilled for non-Drilling Organizations
- 59 - Offshore – Pressure Maintenance (BI-90)
- 61 - Onshore – Production (BI-90)
- 62 - Water Wells for Injection (BI-60)
- 63 - Water Supply for Drilling Support (BI-60, BI-33)
- 64 - Offshore – Producing (BI-90)
- 65 - Onshore - Pressure Maintenance (BI-90)
- 66 - Development Wells – Oil & Gas (BI-60)
- 71 - Re-entry Wells (BI-60)
- 72 - Workover Wells (BI-60)
- 73 - Development Workover Wells - Re-completion and Deepening (BI-60)
- 74 - Development Workover Wells - Fracture & Pack (BI-60)
- 75 - Exploratory Wells - Oil & Gas (BI-33 and BI-34)
- 81 - Unconventional Gas Re-entry Wells (BI-34)
- 82 - Unconventional Gas Workover Wells (BI-34)
- 83 - Unconventional Gas Workover Wells – Re-completion and Deepening (BI-34)
- 84 - Unconventional Gas Workover Wells – Fracture & Pack (BI-34)
- 85 - Unconventional Gas for New Exploratory Wells (BI-34)
- 86 - Unconventional Gas for New Water Wells (BI-34)
- 92 - Safety Workover Wells – Onshore Producing (BI-91)
- 93 - Safety Workover Wells – Offshore Pressure Maintenance (BI-91)
- 94 - Safety Workover Wells – Offshore Producing (BI-91)
- 95 - Safety Workover Wells – Onshore Pressure Maintenance (BI-91)

Refer to Exhibit I for WBS (Well) type prefix definitions.

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4 OF 43**2. BACKGROUND**

Well development, maintenance and improvement costs are controlled through a unique well account called a WBS. The WBS provides the mechanism to define accurately the scope and assignment of responsibilities for each well. It monitors and controls the well activities by enabling it to accumulate all costs attributable to drilling activities except for the cost of exploration and land acquisition. The accumulated costs also include allocated rig depreciation and indirect costs such as drilling administrative expenses which are well related but not attributable to a specific well.

WBS is grouped by type of well activity, and each type of well activity is identified by a unique accounting WBS type prefix code. Refer to Section 1.4 above and Exhibit I for the listing of WBS type prefix codes.

Incomplete well costs are classified as either tangible costs (direct materials) or intangible costs which include everything else.

The responsibilities of the organizations involved in the well accounting process, reports and accounting process flow chart are found in Exhibits 5, 6 and 7 respectively.

3. WELL ACCOUNT NUMBERING

WBS consists of a two-digit activity type prefix code followed by five-digit, four-digit and three-digit prime account numbers. The type prefix code represents the type of activity as listed in section 1.4. The first two digits of the five-digit prime account numbers represent the year; e.g., 13 for 2013, while the remaining three digits represent the field. The next four digits represent the well number. The well is further broken down into phases (or sub item) in three-digit numbers. Refer to Exhibit 3 for the list of well phases and GI 216.600 for more information about WBS and other cost objects.

For example: WBS No. 66-13050-0503-074 is oil producing well.

1. Type Prefix Code: 66 (a development well – oil)
2. Year: 13 (year 2013)
3. Field: 050 (Abqaiq). Refer to Exhibit 2 for the list of fields.
4. Well Number: 0503
5. Well Phase: 074 (leased rig overhead)

4. APPROVAL AUTHORITY**4.1. AUTHORIZATION TO OPEN A WBS**

D&WO and Exploration organizations will create and release all WBS. D&BI-19U

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will unblock (by changing FBLK status code) the WBS account phases when the documentation required as per table below is uploaded and attached to the WBS account in SAP.

The cost center responsible for each well must be indicated by DTD and the EP&SS when WBS activation is requested from D&BI-19U. This cost center requirement is applicable to all WBS type prefix codes. For BI-60 development wells the cost center assignment is retrieved from a lookup table based on field and fluid type, and would have to be updated on a regular basis by RMD with confirmation from proponent organizations. Upon each well pre-approval, WAP would send a notification to DTD regarding the assigned proponent cost center. Cost center assignment for workover and re-entry wells shall be based on the existing well's cost center where the re-entry or workover are made. BI-33 and 34 wells' cost center assignment shall be supplied by EP&SS to D&BI-19U.

The authority to unblock/open WBS for each type of well is shown in the table below. The authority to unblock well accounts discussed below may be re-delegated in writing to individuals at lower levels of management. D&BI-19U must receive a copy of such delegated authority.

BI	WBS type Prefix Code	Responsible for WBS Creation /Release	Documentations Authorizing D&BI-19U to Create/Unblock Well Phases
BI 10 or NDE	58	D&WO	Drilling Authorization approved by the VP or Executive Director of D&WO, or Well Drilling Request approved by the requesting Project Manager or other authorized individual.
BI 90	59, 61, 64 & 65	D&WO	Workover Schedule and /or Workover Charge Number Opening Letter authorized by DTD Manager.
BI 91	92, 93, 94 & 95		
BI 60	62, 63, 66, 71, 72, 73 & 74	D&WO	Well Location & Drilling Approval Form (SA-6208) for water wells or "Well Drill Authorization" letter issued by Reservoir Management Department and approved by the VP or Executive Director of PE&D. Letter from DTD authorizes D&BI-19U to create and open (unblock) phases.
BI 33 & 34 (see note below)	63, 75, 81, 82, 83 84, 85, 86	Exploration Organization	Approval for Site Preparation or Approval for Site Preparation and Water Supply or Approval to Drill letter containing the approval of the Senior VP-Upstream or as delegated.

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Note: The first funding of BI-34 (also known as 34-01514) is a three year BI – master appropriation for UGXP. Its system configuration is somewhat similar to BI 33, BI 60 and Maintain Potential (BI 10) combined. AI 201 will apply for BI 34 above surface tangible assets close out and capitalization procedures. For below surface tangible and intangible assets, this GI and GI 216.815 will apply. The categorization of costs in BI 34 is distinguished by the expanded use of the hierarchy type codes and the WBS type prefix codes.

WBS type prefix codes will be assigned for UGXP (BI-34) and identified by the assigned WBS hierarchy codes of UE, UA, UP, UD for Exploration, Appraisal, Pilot and Development stages respectively.

4.2. AUTHORIZATION TO CHANGE THE WELLS DRILLED UNDER DIFFERENT BI

4.2.1. From BI-33 to BI-60

The VP or Executive Director of PE&D is authorized to approve the request received from the VP or Executive Director of Exploration to open a development WBS well account and transfer charges from BI-33 to BI-60.

4.2.1. From BI-60 to BI-33

The VP or Executive Director of Exploration is authorized to approve the request received from the VP or Executive Director of PE&D to open an exploratory WBS well account and transfer charges from BI-60 to BI-33.

4.3. AUTHORIZATION TO WRITE-OFF AN ABANDONED WELL

Intangible and tangible completed assets of abandoned BI-33 or BI-34 Exploratory wells and BI-60 Delineation wells including all types of Development Wells are written-off via system upon receipt of an automated SA-630 approved by the appropriate approval authority level. D&BI-19U will write-off the tangible assets under construction upon receipt of the automated notification workflow the approved SA-630. See AI 210, Well Abandonment.

4.4 AUTHORIZATION TO REALLOCATE WBS WITH NO DRILLING ACTIVITY

Intangible assets of BI-33, BI-34 or BI-60 WBS accounts where no drilling activity has occurred are recorded in accordance with the settlement rule as per Section 6.4.2.

Tangible asset costs of BI-33, BI-34 or BI-60 WBS accounts where no drilling activity has occurred are transferred to the WBS account that ultimately received the tangible assets which is approved by the appropriate authority level in the

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automated error correction/transfer process.

5. ACCUMULATION OF WELL COSTS

As discussed in section 2 above, well costs are collected and accumulated in the individual WBS. The following costs are accumulated in a WBS:

5.1. DIRECT CHARGES

5.1.1 Direct charges to individual WBS are incurred costs that are directly identified to a specific well such as the following:

5.1.1.1 Materials - These are recognized when they are received. SAP material cost recognition transactions include: "goods issued out of inventory", goods received on a PO and material transferred from another well or job order (i.e. WBS), and although rare, from other cost objects such as internal order or cost center.

5.1.1.2 Drilling Services - These are primarily recognized through execution of service entry sheets and other invoice documents. Drilling services cost elements include (but are not limited to): contract rig lease, well sites & access roads, well log & perforation, international contractors, cementing services, drilling & workover services, well stimulation & pumping and other contract rig costs.

5.1.1.3 Support Services - These are charges based on activity or units of usage/consumption. Support Services cost elements include: vessel services, diving services, surveying services, pollution services, heavy equipment services, cargo services and contractor cargo. Refer to GIs 216.611, 216.613, 216.616, 216.965 and 287.001 for more discussion about support services.

5.1.2 Other Charges/Credits

These include payment of custom duties, standby equipment/consultant charges or recovery of volume discount. Such charges or credits must be cleared to a well account or allocated among WBS in a reasonable and justifiable way.

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8 OF 43**5.1.3 Accruals****5.1.3.1 Approved Service Entry Sheets**

SAP Logistics (Materials Management) functionality includes the accrual of expenses for services already performed by the vendors/contractors through the creation of service entry sheets and approved by the proponent with reference to the PO. The liability accrual is debited to the WBS using the appropriate cost element and credited to the Goods Receipts (GR)/Invoice Receipts (IR) – services account 3800002.

5.1.3.2 Service Entry Sheets Under Verification

Expenditures booked in service entry sheets which are still in the verification (earlier than approval) stage are accrued monthly in SAP through an automated accrual process run by PAD. Cost element 7401053, Accrued Drilling ESV Services, is debited to WBS phase 888 and credited to GL account 3003051, Accrued Liabilities. The accrual is reversed in the following month.

5.1.3.3 Services Performed But Service Entry Sheet Not Yet Created

Monthly accrual (manual) is requested by CAD to PAD for invoices not yet received, and where no service entry sheets have been created but services have already been performed. The accrual is charged directly to the WBS using cost elements 7401013/7401052 or the appropriate expense account and credited GL account 3003083, Accrued Liability-Sundry. The accrual is reversed in the following month.

The above accrual process ensures that well accounts are charged with cost in the same month that the services are performed. Refer to GI 230.035 for invoice accrual procedure.

5.2. REALLOCATED COSTS

These costs are related to drilling activities and their administration which cannot be identified to a specific well. The costs are collected in the D&WO organization's cost center group 1_AWDG1S1/sub-cost center group 7981621. Costs in this cost center group are either allocated to the WBS or expensed based on IAS capitalization guidelines. For capitalization purposes, a cost element group is configured in SAP as a collection of cost elements which are considered costs directly attributable to bringing an asset in service. The allocation of the capitalized costs (except for Redistributed Maintenance Labor as discussed in 5.2.3) to the

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individual WBS is based on the rig drilling days or rig days as reported monthly by D&WO through a Drilling letter to D&BI-19U. D&BI-19U input the Drilling letter's (rig days) data in SAP as SKF on a monthly basis. See Exhibit 1 for the definition of rig days.

Below are the reallocated costs:

5.2.1. Rig Overhead Cost Allocation

Each Rig, owned or leased, has been assigned a cost center under the sub cost center group 7981621. This cost center accumulates the operating cost of the rig which includes labor, materials and invoice costs as well as support service costs and other costs applicable to the rig. The basis used for the allocation is the drilling days for that rig which is configured in SAP assessment cycle WRG002. In this configuration, the cost element group WRG-RIGOP is the group of cost elements that are directly attributable to bringing an asset in service, therefore, their costs are qualified to be capitalized per IAS16 and allocated to the WBS. The allocated rig overhead is booked in cost elements 8044015 and 8044020 for leased rig and owned rig respectively.

5.2.2. Depreciation

The depreciation of Drilling equipment and owned rigs under asset class 30681-00 is charged to a secondary cost element (7409818) to the rig account (cost center). The depreciation is then reallocated to the WBS in cost element 8044010 through the assessment cycle WDP001.

5.2.3. Redistributed Maintenance Labor

The redistributed maintenance labor is allocated by a maintenance plant to a receiver based on a PM order for the actual hours worked in providing the services. The PM order is being used to provide support to well development which in most cases is a D&WO cost center. The PM order is settled to a WBS. The ultimate entry is as follows:

Debit	WBS	8000420	no. hours x rate
Credit	CC	8000420	no. hours x rate

Refer to GI 216.965 for cost distribution rates.

5.2.4. Rig Mobilization/Demobilization Allocation

Mobilization and demobilization costs are set up as a prepaid expense (asset) and then amortized over the original contract period terms of the

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rig. The amortization of the prepaid expense is charged to a leased rig cost center using cost element 7409319 and then reallocated to the appropriate WBS using a secondary cost element 8044005.

The detailed accounting process for rig mobilization and demobilization is as follows:

5.2.4.1. Upon payment the rig mobilization and demobilization costs are charged initially to GL account 2800019 "Contract Rig Mobilization Fees Clearance".

5.2.4.2. The details of rig mobilization fees for contract rigs must be provided by CAD to D&BI-19U in a timely manner to ensure that clearance is done in the same period.

5.2.4.3. Upon receipt of the rig mobilization fees details from CAD, D&BI-19U clears account 2800019 by creating an asset record in SAP Management using transaction AS01, with asset class "Rig Mob", for mobilization/demobilization fee of each rig. Below is the journal entry to record the asset record and clear GL account 2800019:

Debit 2800015, Contract Rig Mobilization Fees

Credit 2800019, Contract Rig Mobilization Fees Clearance

5.2.4.4 D&BI-19U monitors this by keeping track of the period end balance of account 2800019 to ensure that Contract Rig Mobilization Fees are cleared appropriately.

5.2.4.5. The Contract Rig Mobilization Fees are amortized during the regular monthly depreciation run over the term of the contract to the rig expense account using cost element 7409319 and reallocated to WBS using cost element 8044005. The reallocation to WBS which is based on rig days is configured in SAP assessment cycle WRG001.

5.2.4.6. At the expiration of the rig contract, or upon termination of the lease, D&BI-19U must ensure that the unamortized costs pertaining to that rig is zero.

5.2.4.7. In case of early cancellation of the lease agreement, the remaining balance of the prepaid Contract Rig Mobilization fees for that rig is charged to the rig account of the department under which the rig last performed drilling operations. This is done by using transaction ABAVN (Asset Retirement by Scrapping) in the

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Asset Management with the following journal entry:

Debit 7409319, Rig Mobilization Cost

Credit 2800015, Contract Rig Mobilization Fee

- 5.2.4.8. Rig Mobilization/Demobilization is a prepaid expense and not a capital asset. Therefore a SA-630 form is not required to write-off the prepaid expense of terminated leases.

5.2.5. General Drilling Overhead (Cost Element 8044025)

All remaining costs in sub cost center group 7981621 not allocated from the reallocation processes discussed in sections 5.2.1 to 5.2.4 are either expensed or capitalized to well accounts as general drilling overhead allocation.

5.2.5.1. Reallocation to WBS

General Drilling Overhead is allocated to each well based on the total drilling rig days per well using cost element 8044025. This allocation is done monthly on an annual cumulative basis using SAP assessment cycle WGD000 functionality. This means that each month the allocations are recalculated based on the sender amounts, the receivers and the rig days for the current year. At year end, the General Drilling Overhead cost per rig day will be the same for each well.

The configuration of the WGD000 includes cost element group ID_WO which is the collection of cost elements that are considered directly attributable to bringing an asset to the location and condition necessary for it to be capable of operating in the manner intended by management and should be capitalized in compliance with IAS 16.

5.2.5.2. Expensed

Costs in sub cost center group 7981621 that are not reallocated to the well accounts are expensed and booked as part of inventory costs during the voucher 12 process. The capitalized well costs will end up in inventory costs indirectly through their depreciation and amortization costs. AI 807, Preparation of Voucher 12 – Calculation of Costs of Petroleum Products Sold and Transferred to Stock, provides guidance on this process.

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Well account or WBS costs are charged to a balance sheet or income statement account depending on whether the cost is tangible, intangible, workover expense or incurred for a non-drilling organization through settlement rules. These settlement rules are pre-programmed via the automatic well creation routine ZP0072 and table ZPWELL_STRUCTURE.

The table ZPWELL_STRUCTURE (updated via transaction SM30) is used to designate the Type Prefixes and phases that have tangible, intangible, or NDE costs. The cost element group 1_S_TAN (updated via transaction KAH2) is used to designate those cost elements which are tangible. The cost elements belonging to this group are mostly materials cost elements. This logic is automatically programmed into the automatic well account creation ZP0072 which creates all phases and settlement rules depending on the Type Prefix.

These settlement rules define the transfer of costs from the WBS to the appropriate GL account. Each month the tangible costs in the WBS are settled to Incomplete Wells Plant GL (Asset under Construction) account or to a CC (expense account) in the case of workover WBS through WBS phase 999. IDC in the WBS are settled to IDC asset GL account through WBS phase 998. SAP well type is referenced in the table ZPWELL_STRUCTURE instead of type prefix. The equivalent SAP well type of each Type Prefix is shown in Exhibit 4.

6.1. WORKOVER WELLS

Workover wells costs which may include the costs of well maintenance activities such as repairing casing leaks, tubing failures and other safety related maintenance and repairs, and restoring or stimulating well production within the existing reservoir zone are expensed by configuring the settlement rules of the workover WBS to the appropriate cost center as follows:

Mechanical (Maintenance) Workovers:**Type Prefix Code Cost Center**

59 761-920 (except for field 19, Abu Sa'fah which goes to 663-444)

61 760-910

64 761-930 (except for field 19, Abu Sa'fah which goes to 663-444)

65 760-900

Safety Workovers:**Type Prefix Code Cost Center**

92 101-235

93 101-234 (except for field 19, Abu Sa'fah which goes to

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94	101-236	<u>663-444)</u> (except for field 19, Abu Sa'fah which goes to <u>663-444)</u>
95	101-237	

The accumulated costs of the cost center accounts above are distributed to the GL expense accounts 797xxxx periodically based on the percentage allocation as per sub VBU structures and cost elements categories maintained by P&PMD.

6.2. WELLS DRILLED FOR NON DRILLING ORGANIZATIONS

For Type Prefix Code 58 wells costs, the costs settle from the well account to the benefiting non-drilling organizations or accounts. For example, Type Prefix Code 58 well is requested to support Type Prefix Code 10 (general construction projects) WBS. Periodically the costs in Type Prefix 58 WBS are transferred to Type Prefix Code 10 WBS by crediting Type Prefix Code 58, Phase 999, by original cost elements; the debit is booked in Type Prefix 10 WBS by original cost elements as well. Type Prefix Code 10 WBS accumulates costs relating to a construction project which settles to GL account 2045001, Incomplete Construction-BI 10&19, and finally to the project's capital asset GL account upon completion. Type Prefix Code 58 may also be expensed to an organization's cost center if the cost of the project is not eligible for capitalization.

6.3. WATER SUPPLY WELLS

All costs incurred in Type Prefix Code 62 WBS, producing water supply wells for injection, are classified as tangible costs (assets).

All costs incurred in Type Prefix Code 63 WBS, shallow water wells for drilling support, are classified as intangible costs. During the early stage of UGXP, Type Prefix Code 63 WBS is used by UGXP; however, a new type Prefix Code 86 will be set up specifically for UGXP water wells.

6.4. DEVELOPMENT WELLS/DEVELOPMENT WORKOVER WELLS/EXPLORATORY WELLS – WELL TYPE PREFIX CODES 66, 71, 72, 73, 74 AND 75

6.4.1. Tangible

Direct materials costs which become part of the completed well or platform under these well type prefix codes are classified as tangible costs (assets). These direct materials are permanently installed in the well and are recorded in phases 053 (Well head), 054 (Casing & Tubing), 056 (Tree), 057 (Down Hole Material Equipment) and 075 (Special Down Hole Equipment). All other costs are intangible.

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The tangible costs are cleared through phase 999 and retained in the incomplete well plant account 2045004 pending the report of well completion. Once the Well is completed, the incomplete wells account is cleared either to Development Wells (Crude), 2000102, or Wells-Oil Gas & Injection, 2002102.

During the early stage of UGXP, Type Prefix Code 75 WBS is used by UGXP; however, a new type Prefix Code 85 will be set up specifically for UGXP exploratory wells along with Type Prefix Codes 81, 82, 83, 84. See Section 1.4 for the definitions.

6.4.2. Intangible Costs

A settlement rule is written into phase 998 that transfer 100% of the phase costs to predefined IDC accounts (GL Account 2008002 or 2008042) with a corresponding intangible asset record which is set to begin amortization from January 1st to the current month when the cost is received. IDC in Type Prefix Codes 66, 71, 72, 73, 74, 75, 81, 82, 83, 84, 85 well accounts are non-material costs.

Intangible Costs, which are also called IDC, include costs of labor, prorates, overhead and indirect materials.

In shallow waters, drilling is usually performed with jack-up rigs. Offshore platforms are not usually installed until a well is producing. Unless platform costs are clearly associated with site preparation or drilling activities, the cost should be accounted for in the same way as any other project. Intangible costs are a classification of drilling costs, not producing. Once a well is producing, no further cost should be capitalized as either tangible or intangible.

Costs related to flow lines, hookups, topside work and platform modifications, or are otherwise related to production, are normal Type Prefix Code 10 charges and do not have intangible components.

Type Prefix Code 66 WBS, phase 90, accumulates costs of seismic activities to develop the fields. The costs accumulated in this WBS are classified as intangible.

- 6.4.3. Gas and crude oil wells (when capitalized) are accounted for separately. The gas and crude oil GL asset accounts are as follows:

<u>Gas</u>	<u>Crude</u>	<u>Description</u>
2045004	2045004	Tangible Incomplete Wells
2002102	2000102	Capitalized tangible cost

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2008042	2008002	IDC
2058049	2058009	IDC Amortized
7409852	7409852	Amortization of IDC
2057002	2056002	Accumulated Depreciation - Tangible
7409818	7409818	Depreciation of tangible well cost

Exhibit 4 shows the table summarizing the asset classification by well Type Prefix Code.

6.5. EXPLORATION COSTS

Exploration costs are costs incurred in the search for oil and gas reserves, including geological and geophysical studies. Accounting for exploration costs is covered in GI 216.815.

6.6. WELL ABANDONMENT COSTS

Refer to AI 210 "Well Abandonment" for complete discussion of accounting treatment.

6.7 INTANGIBLE PROPERTIES

The term "Intangible Properties" refers to the acquisition cost of obtaining drilling sites. Acquisition costs are accumulated in GL account 2008011 (Intangible Properties) and amortized over fifteen years.

7. **CAPITALIZATION, DEPRECIATION AND AMORTIZATION**

7.1. CAPITALIZATION

7.1.1. Tangible Asset Capitalization

7.1.1.1. Initial Capitalization

Within six months of rig release date, P&ASG must provide D&BI-19U with the list of materials via SAP workflow and D&BI-19U must capitalize the tangible assets within the same period. For financial reporting purposes, there are three categories of capitalized tangible assets i.e. the Tree, Well Head and Well Pipe.

If the well has been suspended and no Tree is installed, the well will be capitalized without the Tree. If the suspended well is activated, the tree will be capitalized separately with a different service date. P&ASG must provide D&BI-19U with the list of materials via SAP workflow for the suspended well even without

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the well completion report within 9 months after the well suspended date, and D&BI-19U must capitalize the tangible assets immediately within the same period. See Section 8.3 for closing a suspended well.

For capitalization of suspended well, the material list should only be submitted to D&BI-19U via SAP workflow if all phases of the suspended well WBS have cumulative tangible asset cost of \$20,000 and above. D&BI-19U will reallocate the lesser value (less than \$20,000) of tangible asset to the other tangible assets of the suspended well to create \$20,000 and above asset record in SAP consistent with the existing project capitalization process.

A list of material is not needed for Type Prefix Code 62 & 63 accounts. Type Prefix 62 wells are capitalized as one asset record, while type prefix 63 as IDC. Well accounts should not be given the status "CLSD"(closed) if there are any open items (i.e. PO's, invoices, etc) or if rig days for that well have been entered into transaction KS31N during the year.

7.1.1.2. Final Capitalization

If additional costs have been incurred to the well account after the initial capitalization, a second list of material should be received from P&ASG by D&BI-19U via SAP workflow and the well asset values are adjusted accordingly.

7.1.1.3. Documents Required

Using the list of materials provided by P&ASG, D&BI-19U prepares Form SA-9032-1, Create Asset Master Data.

A list of materials is not needed for Type Prefix 62 & 63 accounts.

7.1.1.4. Entry into Asset Accounting (Asset Management)

The Create Asset Master Data Form SA-9032-1 is used to support the settlement of tangible costs (Transaction CJ88) from the Asset Under Construction (AUC) GL account to the individual asset. The following entries are generated for tangible costs:

Debit - 2000102 Development Wells (Crude)
 - Asset Class 30102-01, Development Wells (crude) i.e. Type Prefix 66, 71, 72 and 75
 - Asset Class 30102-02, Development Wells – Abu

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Safah

- Asset Class 30102-03, Development Wells – Abqaiq Pressure Maintenance

Debit - 2002102 Wells-Oil Gas& Injection

- Asset Class 32102-00, Development.Wells (gas) i.e. Type Prefix 66, 71, 72 and 75

Debit - 2000105 Pressure Maintenance (Crude)

- Asset Class 30105-00, Pressure Maintenance Wells i.e. Type Prefix 62
- Asset Class 30105-01, Pressure Maintenance – Abqaiq

Credit - 2045004, Incomplete Well Plant

7.2. DEPRECIATION AND AMORTIZATION

7.2.1. Tangible assets from the capitalized well costs are assigned to three asset records, Tree, Well Head and Well Pipe. Tree and well head (item rate code 24) are depreciated over 15 years, and well pipe (item rate code 64) is over 25 years using the straight line method of depreciation. See GI 202.330.

7.2.2. Intangible costs are amortized over a fifteen year period:

7.2.2.1. First Year Amortization

A full one year amortization or equivalent of 6.67% is booked in the year the IDC is incurred. IDC is accumulated in Accounts 2008002/ 2008042 and settled each month to an asset with a beginning depreciation date of January 1st of the current year. This process will cause a larger amount of monthly amortization later in the year than at the beginning as the costs accumulate in the later months. The amortization of IDC is debited to IDC Amortization GL account 7409852 and credited to Accumulated Amortization IDC (crude) GL account 2058009, or Accumulated Amortization IDC (Gas) GL account 2058049, whichever is appropriate.

7.2.2.2. Subsequent Year IDC Amortization

Subsequent years' amortization is equally spread monthly by an automatic fifteen-year life for intangible assets depreciated as discussed in 7.2.2.1(above).

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18 OF 43**8. CLOSING OF WELL ACCOUNTS (WBS)****8.1 CLOSING OF CAPITALIZED WELL ACCOUNT (WBS)**

After nine months from the rig release date, the WBS element phases must be given the status (TECO) Technically Complete. After twelve months from the rig release date, the well account status should be set to (CLSD) by D&BI-19U. Pending the implementation of a Well Close-out workflow and notification, it is the responsibility of WSB&AG to run SAP Transaction ZP0230 before a well is scheduled for closing to make sure that there are no open items that will hold up the closing of WBS.

An enhanced WBS close-out process includes Well Close-out workflow and notification to the creator of objects such as purchase requisitions, purchase orders, maintenance orders, material reservations, etc. with outstanding commitment balances. The notification will advise the creator to clear the outstanding commitment and will be escalated to the next level of the creator's management if clearing of the open commitment cost objects are not done at the specified time frame from rig release date, and auto closure of the open items after the final notice period.

8.2 CLOSING OF WORKOVER WELLS

A Workover well account should be closed at each year-end provided it has been at least 9 months after rig release or if requested in the Authorization Letter. All well accounts must remain open for the entire fiscal year to ensure that each well receives its share of costs allocated via assessment cycles (section 5.2). Well closing requests should be forwarded to D&BI-19U with a copy of ZP0230 Close out form to confirm that there are no pending commitments preventing the closure of the well accounts.

8.3 CLOSING OF SUSPENDED WELLS

After twenty-one months from suspended date, the WBS element phases are automatically given the status TECO as Technically Complete and set to CLSD status after twenty-four months from suspended date.

The completion report is required in the following situations:

- If drilling/workover rig activity is suspended and the future rig activity is planned to continue after 2 years or more, completion report is required for both rig activities regardless of the change in the BI or the drilling classification type.
- If drilling/workover rig activity is suspended and the future rig activity is

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planned to continue within 2 years, a completion report is required for the next rig activity regardless of the change in the BI or the drilling classification type.

Drilling Data Management Group of DTD will provide a copy of the completion report to D&BI-19U.

8.4 CLOSING OF WELL ACCOUNTS WITHOUT CHARGES

D&BI-19U will initiate WBS closing procedures even without closing request for WBS opened without charges for 12 months except for Development Seismic activity under type prefix 66, which is 3 years without charges.

8.5 YEAR-END PROCESS

All well accounts open during the year must continue to have phases 074 and 998 open throughout the year if the well has incurred rig days during the year to receive rig overhead allocation at year end. Status "REL" (Released) may be used on well accounts that have received all invoice and material charges but must remain open to receive allocated overhead.

8.6 LATE CHARGES/CREDITS

Late costs must be charged to the well account in which the charge (Purchase Order, Goods receipt, Error Correction) was incurred. If the invoice or error correction is less than twenty thousand dollars (\$20,000) and not associated with an open item in another well, the amount should be charged to another open well. If the affected WBS for late invoices/error correction above \$20,000 has been closed, the request to re-open must be approved by the requester's department as follows:

Up to 12 months from WBS closing date	-	Division Head
13 months – 36 months from WBS closing date	-	Manager
Above 36 months from WBS closing date	-	Vice President or Executive Director

For a well to be reopened, the Proponent must forward the approved request to P&ASG for review and control purposes. The request should include the amount and justification to re-open. P&ASG will forward the approved request to D&BI-19U once their review is completed. Should the WBS re-open request be automated, the control mentioned above will be integrated in the process including the appropriate email notification feature.

D&BI-19U have the authority to reopen (and subsequently close) well accounts that have been previously closed based on receipt of an approved request from

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P&ASG as discussed in this paragraph.

Approved: _____

A.A AL-RUWAI, Manager (A)

Accounting Policies & Systems Department

ABT

* CHANGE

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21 OF 43**EXHIBIT 1****WBS (WELL) TYPE PREFIX/RIG DAY DEFINITIONS****1. Well Type Prefix Code 58 (Water Wells Drilled for Non-Drilling Organizations)**

Type Prefix 58 are for water wells drilled for non-drilling organizations such as construction projects, residential camps, governmental requirements, etc.

2. Well Type Prefix Codes 59, 61, 64, AND 65 (BI-90 Mechanical-Maintenance Workover Wells)

Workovers are remedial works on completed exploratory or development wells for the primary purpose of maintaining maximum producing rates and extending useful life. BI-90 is the designated project type prefix codes for these mechanical (maintenance) workover wells and budgeted under the NDE workover program budget. Examples of workovers are as follows:

- 2.1. Perforation of casing on wells to obtain production from currently producing zones.
- 2.2. Re-evaluation of the producing formation.
- 2.3. Clearing sand from the producing zones.
- 2.4. Squeeze cementing/blocking the leakage.
- 2.5. Casing repair or replacement.
- 2.6. Repair or replace surface equipment.
- 2.7. Conversion to another well type.
- 2.8. Wellhead repair work.
- 2.9. Any other works of a remedial or stimulate nature even though additional reserves are thus made available.
- 2.10. Replaced failed Electric Submersible Pump (ESP).
- 2.11. Plug & Abandon (P&A).

Mechanical (Maintenance) Workover Wells are classified by Type Prefix Code as Follows:

- | | |
|----|-------------------------------|
| 59 | Offshore Pressure Maintenance |
| 61 | Onshore Producing |
| 64 | Offshore Producing |
| 65 | Onshore Pressure Maintenance |

Workovers on offshore platforms are Type Prefix Code 59 or 64.

3. Well Type Prefix Codes 92, 93, 94 and 95 (BI-91 Safety Workover Wells)

Safety Workovers include intervention work on a well that pose a safety risk. In addition to addressing clearly flagged safety deficiencies, the work could simultaneously include similar work that is done on a mechanical (maintenance) workover (see section 2 above).

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BI-91 is the designated project type prefix codes for these safety workover wells and budgeted under the NDE workover program budget.

Safety Workover Wells are classified by Type Prefix Code as Follows:

- 92 Onshore Producing
- 93 Offshore Pressure Maintenance
- 94 Offshore Producing
- 95 Onshore Pressure Maintenance

Safety Workover on offshore platforms are Type Prefix Code 93 or 94.

4. Well Type Prefix Codes 62, 63 & 86 (Water Supply Wells)

Water supply wells accounted for in Type Prefix codes 62 and 63 are wells drilled to supply water for drilling support or injection.

- 4.1. Type Prefix Code 62 (Water Supply Wells for Injection) – accumulates costs for wells drilled to supply water for feeding injector wells; also water supply wells are used for salt water wash.
- 4.2. Type Prefix Code 63 (Shallow Water Wells for Drilling Support) - accumulates the costs of wells drilled to supply water for mud-mixing and other operating requirements in support of the drilling of exploratory and development wells.
- 4.3. Type Prefix Code 86 – Water wells for UGXP.

5. Well Type Prefix Code 66 (BI-60, DEVELOPMENT WELLS)

Development Wells are wells drilled in a proven area for producing oil or gas or supporting production through pressure maintenance or secondary recovery. The type of development well can vary from a simple vertical well to complex multi-lateral and maximum reservoir contact wells. Types of development wells are as follows:

5.1. Types of Development Wells

- 5.1.1. Producing well - A well drilled for the purpose of producing oil, gas or to recover oil from aquifers.

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23 OF 435.1.2. Observation Well

- A well drilled or converted for use in monitoring data on water levels and pressure, gas pressure, oil-water contact, oil-gas contact, etc. with respect to producing wells or directly related to the development and evaluation of the reservoir.

5.1.3. Injector Well

- A well drilled for the purpose of injecting water, gas, or LPG into the pore spaces in reservoir rock to cause oil or gas to flow into adjacent, producing wells.

5.1.4. Salt Water Disposal Well

- A well pumped salt water to the subsurface reservoir.

5.1.5. Development Well

- A well drilled strictly for the purpose of serving as a producer, an injector, or an observation well in a reservoir undergoing or designated for development. This well type includes both initial and the subsequent phases and is located within booked reserves.

5.1.6. Delineation Well

- A well drilled to define the vertical and areal volumetric extent of a discovered hydrocarbon pool in the absence of adequate seismic data. This well type is intended to locate the hydrocarbon water contact and other physical limits of the hydrocarbon pool such as faults and pitchouts if not defined by seismic data. It is intended to convert potential reserves and possible hydrocarbon resources to proven reserves.

5.1.7. Evaluation/Appraisal Well

- A well drilled to assess reservoir continuity, gain information on rock and fluid characteristics, test reservoir productivity or injectivity, monitor fluid distributions, test a new technology, technique or methodology, and/or investigate some production problems. This well type is located within proved and probable reserves.

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- A well drilled in a field to develop or evaluate a producing reservoir under BI-60 and deepened under BI-33 to test a deeper pool in another reservoir.

6. Well Type Prefix Codes 71, 72, 73 & 74 (BI-60 Development Workover Wells) Well Type Prefix Codes 81, 82, 83 & 84(BI-34 UGXP)

Development Workover Horizontal and Re-Completion drilling, also known as Re-entry drilling, is a new technique that uses an existing well bore to begin new drilling to access reserves bypassed by the existing well, thus, economically increase recovery and productive capacity. While well re-entry's are sometimes referred to as well workovers, they are different from NDE funded well maintenance and safety workovers as discussed in items 2 & 3 above in that they target additional production and reserves versus routine well maintenance to maintain the well existing performance production and safe well operations. Development Workover wells should be budgeted and accounted for as BI-60. UGXP will be budgeted under BI 34.

6.1. Types of Development Workover Wells (BI-60)

6.1.1. Well Type Prefix 71

(Re-entry) Sidetrack or drill more footage to increase production or injection.

6.1.2. Well Type Prefix 72

A workover to install an ESP, Gravel Pack, Frac & Pack, special equipment in a new zone or perforate or run a new completion to increase production or injection.

6.1.3. Well Type Prefix 73 (Re-completion, Gas lift & Deepening Well) - A well assigned to run the completion or deepening the well in a new zone or re-completing a well in a new zone to increase the production of that well.

6.1.4. Well Type Prefix 74 (Frac & Pack Well) - A well assigned to increase the production through fracture, stimulation and gravel packing simultaneously.

6.2. The well type prefix codes for UGXP development workover wells are 81, 82, 83, 84 as defined in Section 1.4.

7. Well Type Prefix Codes for Exploratory Wells – 75 (BI-33) & 85 (BI-34)

Exploratory Wells are wells drilled in unproven areas for the purpose of locating new oil and gas reserves. Under the Exploration Program geophysicists acquire, process, and interpret 2D and 3D seismic data in order to map rock layers and their structural position

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deep in the subsurface. Geologists and geophysicists work collaboratively to use all available data to determine which structures are likely to contain oil, and or, gas. At the end of this stage a drillable prospect is generated. Next, an exploratory well is drilled.

7.1. Types of Exploratory Wells

7.1.1. Wildcat Well

A well drilled to test a potential hydrocarbon trap where hydrocarbons have not previously been discovered. The area is one in which geological and geophysical studies have been completed. This well type is supposed to convert undiscovered hydrocarbon resources, including possible, conceptual and speculative resources into reserves.

7.1.2. Delineation well

Once a discovery is made, delineation wells are drilled to define the size, shape, and most importantly the reserves and limits (amount of hydrocarbon) of the newly discovered reservoir or field for potential future production. Once the reservoir has been determined to be commercially viable, and designated for production under the Well Development Program, additional seismic data may be processed and additional delineation wells drilled (see item 5.1.6 above).

Exploration delineation wells are identified by well type prefix code 75 with "DEL" designation. Development delineation wells are identified by well type prefix code 66 with "DEL" designation.

7.1.3. Stratigraphic Test Well

A well drilled to obtain stratigraphic information usually far from existing well control.

7.1.4. Deeper Pool or Shallower Test Well

A well located within or on the flank of a field, and designed to explore for hydrocarbons in a deeper or shallower reservoir. This well type is supposed to convert undiscovered hydrocarbon resources, including possible, conceptual and speculative resources into reserves.

7.1.5. Structure Well

A well (usually shallow) drilled to obtain structural information.

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A well drilled to delineate a possible extension of hydrocarbon pool in an area where seismic data is inadequate to define the structural and/or reservoir continuity across faults. This well type has a higher risk than delineation wells and is supposed to convert possible hydrocarbon resources to prove reserves.

7.1.7. Prospect Assessment Well

A well drilled to evaluate reservoir productivity or the potential for productivity enhancement in a tight hydrocarbon reservoir that doesn't meet the criteria for booking reserves, or to target better reservoir as indicated by 3-D seismic, or targets undamaged reservoir, or test the potential for reservoir stimulation.

8. Rig Day

A rig day is a 24 hour period during which the drilling rig is attended by the operating or moving crew for the benefit of drilling or workover projects. Total rig days applicable to a well project will include rigging down after release of the rig from the prior well, moving the rig to the new well site, rigging up, and operating days required to accomplish the drilling or workover job. Rig days are confirmed by the DTD and then included in the Drilling Letter signed by DTD Manager to FAD Manager. Rig days are entered as a SKF through transaction KB31N. Rig days are updated at the end of each month before month end close by D&BI-19U. If a rig has idle time during the month, those days are not entered as SKFs by D&BI-19U.

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<u>FIELD</u>	<u>LOCATION</u>	<u>ABBREVIATION</u>	<u>FIELD</u>	<u>LOCATION</u>	<u>ABBREVIATION</u>
001	FARHAH	FRHH	041	UMM JURF	UMJF
002	FARIDAH	FRDH	042	WARIYAH	WRIH
003	SAMIN	SMIN	043	HISAN	HISN
004	BURMAH	BRMH	044	RAGHIB	RGHB
005	LUGHFAH	LAFH	045	HAMAL	HAML
006	MAGHRIB	MGRB	046	USAYLAH	USYL
007	HAMUR (OFFSH.)	HMUR	047	DUHAYNAH	DHYN
008	SAHBA	SAHB	048	DHIB	DHIB
009	WATBAN	WTBN	049	JAWB	JAWB
010	DHAHRAN	DHRN	050	ABQAIQ	ABQQ
011	DAMMAM	DMMM	051	KHURAI	KHRS
012	QATIF	QTIF	052	SUHUL	SUHL
013	SAFANIYA (OFFSH.)	SFNY	053	HAWIYAH	HWYH
014	ABU HADRIYA	ABHD	054	SHEDGUM	SDGM
015	KHURSANIYAH	KRSN	055	FAZKAN	FZRN
016	MANIFA(OFFSH.)	MNIF	056	AINDAR	ANDR
017	SAFANIYA (ONSH.)	SFNY	057	UTHMANIYAH	UTMN
018	FADHILI	FDHL	058	HARADH	HRDH
019	ABU SA'FAH (OFFSH.)	ABSF	059	DILAM	DILM
020	LAYLA	LAYL	060	ABU-RAKIZ	ABRZ
021	EL HABA	HABA	061	JALAMID	JLMD
022	ABU MARKAH	ABMK	062	ZULUF (OFFSH.)	ZULF
023	HASBAH (OFFSH.)	HSBH	063	KHARMA	KHRM
024	BERRI (OFFSH.)	BRRR	064	JAHAH	JAHM
025	BERRI (ONSH.)	BRRR	065	HAWTAH	HWTH
026	MANIFA (ONSH.)	MNIF	066	KIDAN (OFFSH.)	KIDN
027	LAWHAH (OFFSH.)	LWHH	067	KARAN (OFFSH.)	KARN
028	DIBDIBAH	DBDB	068	NUAYYIM	NYYM
029	RIBYAN (OFFSH.)	RBYN	069	EL JAUF	JAUF
030	RAS TANURA	RSTR	070	UHAYRISH	UYRS
031	SUB AN	SUBN	071	JURAYBI'AT	JRBT
032	SHARAR	SHRR	072	SHAYBAH	SHYB
033	SADAWI	SDWI	073	MARJAN (OFFSH.)	MRJN
034	JALADI	JLDI	074	JANA	JANA
035	MANJURAH	MNJR	075	GHAZAL	GHZL
036	HAB ARI	HBRI	076	HAZMIYAH	HZMY
037	RAWAKIB	RWKB	077	RAMLAH	RMLH
038	QATIF (OFFSH.)	QTIF	078	UTHMANIYAH (1000+)	UTMN*
039	HARURI	HRUR	079	ZUMUL	ZUML
040	NIBAN	NIBN	080	UTHMANIYAH (2000+)	UTMN*

*Effective January 1, 2006, these are no longer used; instead, one field code (057) is used for all Uthmaniyah wells.

* CHANGE

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FIELD	LOCATION	ABBREVIATION	FIELD	LOCATION	ABBREVIATION
081	HILWAH	HLWL	501	YABRIN	YBRN
082	GHINAH	GHNH	502	MADARAH	MADR
083	MIDYAN	MDYN	503	USHAYRN	USRN
084	WAQAR	WAQR	504	RIMAN	RIMN
085	HARMALIYAH	HRML	505	S-1168	1168
086	MAZALIJ	MZLJ	506	RUBAYDA	RBDA
087	ABU JIFAN	ABJF	507	NIMRAN	NMRN
088	NASLAH	NSLH	508	AWTAD	AWTD
089	HIBAK	HIBK	509	SAMNAH	SMNH
090	A'MAD	AMAD	510	UMM BARQA	UMBR
091	QIRDI	QIRD	511	SHILAH	SHLH
092	MA'AQALA	MAQL	512	MISHRIFAH	MSHR
093	MAHARAH (OFFSH).	MHRN	513	ABU SIDR	ABSR
094	WUDAYHI	WDYH	514	MIDRIKAH	MDRK
095	RIMTHAN	RMTN	515	TIMAN	TIMN
096	TINAT	TINT	516	DUAYBAN	DYBN
097	BAKR	BAKR	517	UMM RAMIL	UMRM
098	KURAYN (OFFSH.)	KRYN	518	RAYHAN	RYHN
099	MISCELLANEOUS	MISC	519	MURAYKIZ	MRKZ
101	NUGAYR	NGYR	520	HALFA	HLFA
102	KAHF	KAHF	521	SHADEN	SHDN
103	FARWAN	FRWN	522	MURAIQIB	MRQB
104	SHURFAH	SRFH	523	MAWAN	MAWN
105	QURAYYAH (OFFSH)	QRYH	524	NIYASHIN	NYSN
106	JUFAYN	JFYN	525	ZAYNAH	ZYNH
107	ABU SHIDAD	ABSD	526	SAMHAH	SMHA
108	KHLQ	AL-KHALA'Q	527	JURAYD (OFFSH)	JRYD
			528	ZIMLAH	ZMLH
			529	JANA (OFFSH)	JANA
			530	KASSAB (OFFSH)	KSAB
			531	DIRWAZAH	DWZN
			532	TUFAYH	TFYH
			533	MAHAYER	MHYA
			534	BAYYNAH	BAYN
			535	NUJAYMAN	NJYN
			536	ABU MARKHAH	ABMK
			537	UMM HUWAYD (OFFSH)	UMHD
			538	MABRUK	MBRK
			539	MURRADAF	MRDF
			540	MUNHAZ	MNHZ
			541	HAZEM	HZEM
			542	ABU SEYAL	ABSL
			543	ARABIYAH (OFFSH)	ARBI
			544	FURAYSAH	FRYH
			545	LIDAM	LIDM
			546	UMM SUDAYRAH	UMSA
			547	MANAHEEL	MNHL
			548	ABU TARFA	ABTF
			549	RBIB	RABIB (OFFSH)

* CHANGE

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FIELD	LOCATION	ABBREVIATION	FIELD	LOCATION	ABBREVIATION
550	UMRJ	UMM REJIM	599	NQRH	NIQIRAH
551	ADHN	ADDAHNA	600	TRYQ	TURAYQA
552	STWW	STRATAGRAPHIC(O/G/W)	601	FRIS	FARIS
553	SMRA	SAMRA	602	USFR	USAFIRAH
554	SHYH	SHIHIYAH	603	SNDL	SANDALAH
555	NMLN	NAMLAN	604	AHDB	AHDAB
556	UMAR	UMM AMARAH	605	NAAM	NAAM
557	HDBA	HADBA	606	DLIL	DALIL
558	RMYN	RUMHAYN	607	AWFD	AWFAD
559	SRYN	SIRAYYAN	608	DBYT	DHUBAYAT
560	NQRH	NIQIRAH	609	FRYD	FARAYID
561	MRZQ	MARZUQAH	610	HRSN	HURAYSAN
562	UMWL	UMMWUAL	611	AYFN	AYFAN
563	QRIN	QARAIN	612	MHRD	MIHRAD
564	WRID	WARID	613	AMZN	AMZAN
565	QBQB	QUBQUB (OFFSH)	614	KHRN	KHIRAN
566	FRUQ	FURUQ	615	JFLH	JAFLAH
567	TKMN	TUKHMAN	616	KNYB	KUNAYB
568	REEM	REEM	617	RYDH	RIYADH
569	SBBR	SABBAR	618	JNDL	JANDAL
570	RAHJ	RAHAJ	619	STFH	SHUTFAH
571	NFLA	NAFLAH	620	HDYH	HADYAH
572	MHWZ	MAHAWIZ	621	RSSW	RED SEA SHALLOWWATER
573	FWRH	FAWRAH	622	GHFH	
574	UDYN	UDAYNAH	623	HDDH	
575	RMYT	RIMTHAN	624	HFER	
576	KAHL	KAHLA	625	TKDD	TAKHADID
577	WDYN	WEDYAN	626	EDME	EDMEE
578	HMIM	HAMIM	627	SROJ	SUROOJ
579	KHZM	KHUZAMA	628	JAYB	JAYB WATER WELL
580	SHBL	SHIBLAH	629	RDFH	RADIFAH
581	SNMN	SANAMAN	630	RSDW	RED SEA DEEP WATER
582	ZLMA	ZALMA	631	HASA	HASA
583	JIZN	JIZAN	632	MKMN	MUKAYMIN
584	FYDH	FAYDAH	633	THYT	THAYAT
585	SHEH	SHEEH	634	IFAL	IFAL
586	HNAK	HANAK	635	ASLF	ASLAF
587	SIDR	SIDR			
588	NKHL	NAKHLAH			
589	ARSN	ARSAN			
590	DULN	DULAN			
591	AFLJ	AFLAJ			
592	SQRN	SHAQRAN			
593	QMRN	QAMRAN			
594	USFR	USAYFIRAH			
595	DYBN	DUAYBAN			
596	KHYL	KHAYL			
FIELD	LOCATION	ABBREVIATION	FIELD	LOCATION	ABBREVIATION

* CHANGE

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597	ASYD	AS SAYD			
598	MDRS	MUDAYRIS			

EXHIBIT 3

* CHANGE

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This includes cost of moving contractor's rig and drilling unit (CTD/Snubbing Unit) and all associated costs from rig release in the previous well location till spud (begin drilling of well)/commences operation at the new well location in accordance with terms & conditions of contract except for the payable waiting time for rig up/down during darkness. This does not include any demobilization cost. All demobilization cost will be charged against phase 79.

011 CONTRACTOR CAMP MOVE

This includes cost of contractor's camp move including all associated cost of transporting and setting the camp from its previous location to the new location. This does not include any demobilization cost. All demobilization cost will be charged against phase 79.

**014 CONTRACTOR RIG OPERATION/DRILLING UNIT OPERATION – DAY/
FOOTAGE RATE**

This includes cost of contractor rig, CTD, Snubbing Unit day rates or footage rate for water supply rig.

016 CONTRACTOR CAMP ACCOMMODATION

This includes cost of meals and accommodation provided by Contractor at the rig site for Saudi Aramco and authorized service company personnel.

031 LSTK - OPERATIONS SERVICES

This includes contractor provided services associated to drilling operations as per contract on LSTK basis. Note: Additional services over the contract terms and conditions should be charged to existing phases.

032 LSTK – COMPLETION SERVICES

This includes contractor provided services associated with completion operations as per contract on LSTK basis. Note: Any additional services over the contract terms and conditions except completion services should be charged to existing phases.

040 ROADS & LOCATION

Onshore - This includes preparation, maintenance and cleanup of the well site, and construction and maintenance of roads required specifically for the drilling and workover operations. Also includes surveying, grading the location, excavating sump, cellar work.

Offshore – This includes the hydrographic sea-bed surveys.

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Installation and maintenance of water well pump, booster pump and water supply line.

045 CONTRACTOR PROVIDED TRANSPORTATION

This includes contractor provided transportation charges for potable water, mud, bentonite, barite, drill water, and fuels to and from loading facility and the work site "Terminal Facilities" in the case of offshore operations.

046 TRANSPORTATION SERVICES

Transportation and handling to and from the rig or the pier (in case of offshore operations) of drilling equipment such as fishing tools, drill pipe, drill collars, subs, tubing, casing gasoline etc. where company transportation is involved. This also includes offshore charges of workboats, marine transportation and divers. Excluding, cost for hauling mud materials, acid and cement when a service contractor is involved in the transporting of material and equipment where transportation is included as a part of their invoice and work done for location preparation under phase 40.

048 CASING / TUBING RUNNING AND HANDLING

This includes cost associated with services of casing / tubing power tong and crews / stabbing spider, elevator / drill pipe spinner / power thread cleaning / joint analyzed makeup, dope application / casing fill and circulate tool services / pickup or lay-down services if provided by the services company.

049 DRILL BITS

This includes drilling bits, nozzles and accessories costs. Does not include coring bits and accessories cost.

050 CEMENTING/PUMPING SERVICES

This includes services cost of bulk cement transportation, casing cementing jobs, pressure testing, other pumping services (excluding acid pumping services) and sand control services normally associated with cementing pump trucks or skids.

051 CEMENT, ADDITIVES & CHEMICALS

This includes cost of cement, cement additives, and chemicals required for cementing the well.

052 DRILLING FLUIDS MATERIALS & SERVICES

This includes cost of all materials and equipment used in drilling fluid system, including makeup fluids such as brine, diesel or other oils and the cost of super sacks, acid utilized by D&WO operations (excluding acid for stimulation), and mud engineering services.

053 WELL HEAD

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This includes cost of permanent surface facilities and equipment; such as the landing base, spools, flanges and other charges in connection with the installation of such equipment. This item does not include the production tree. For financial accounting purposes, the direct material costs in this phase are considered as **tangible** well costs for SAP well type 8 & 9 (Exhibit 4)

054 CASING & TUBING

This includes cost of casing/liner and tubing. This does not include liner hanger which is covered in phase 057. For financial accounting purposes, the direct material costs in this phase are considered as **tangible** well costs for SAP well type 8 & 9 (Exhibit 4)

056 TREE

This includes cost of the production tree, surface safety valve and accessories installed to produce the well. For financial accounting purposes, the direct material costs in this phase are considered as **tangible** well costs for SAP well type 8 & 9 (Exhibit 4)

057 DOWN HOLE EQUIPMENT

This includes cost of DV collars, centralizers, float equipment, packers, plugs, sub, profile nipples Sub Surface Safety Valves (SSSV), sliding sleeves and multilateral materials, whipstock plus any other down hole (DH) materials and accessories run with or without casing and production tubing which is not included in phase 075 which is special materials phase. Phase 057 is not to be used for down hole-monitors, smart well completion, equalizer screen, expandable screen, or gas lift equipment – these are to be charged to phase 075. For financial accounting purposes, the direct material costs in this phase are considered as **tangible** well costs for SAP well type 8 & 9 (Exhibit 4)

060 UBD EQUIPMENT & SERVICES

This includes under balance drilling (UBD) equipment and services, including well control, surface separation, fluids and solids handling, down hole pressure measurements, UBD specific safety systems, UBD related communications equipment, UBD well testing equipment and UBD crews.

061 PERFORATING

This includes the cost of Perforating equipment and services as well as logging and pressure control equipment associated with the perforating. This special service is requested by RMD and also includes the cost of the perforation carried out during drilling remedial jobs.

062 CORING EQUIPMENT & SERVICES

This includes cost of Coring equipment and services including onsite core specialist, core barrels, core head and core handling. This special service is requested by RMD.

063 DRILLING EQUIPMENT RENTAL

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This includes the rental charges for drilling jars, shock subs, drilling and workover strings, stabilizers, fishing tools, and well bore cleanout system plus any other rented drilling equipment provided by services companies or rig contractor.

064 WELL TESTING EQUIPMENT & SERVICES

This includes cost of all tools and services used in the testing of a formation whether in the zone of completion or in another formation requested by RMD as special service. This phase also includes cost of zero flaring system.

066 LOGGING

This includes equipment and services costs for wire line logging, pipe conveyed logging and mud logging. This does not include logging while drilling (LWD). This special service is requested by RMD.

068 COILED TUBING

This includes services cost of Coil Tubing Unit used for example to do nitrogen lifting or descaling of tubing. This does not include the cost of Coil Tubing Drilling nor Coil Tubing Services for stimulation activities.

069 DIRECTIONAL DRILLING SERVICES

This includes cost of equipment and services such as rotary steerable system, inclination at bit, mud motors, non-magnetic drill collars, survey instruments and associated tools, logging while drilling, directional MWD tools, support crews and stabilizers if used for directional control. It also includes the performance drilling services.

070 STIMULATION

This includes cost of pump truck charges, transportation, acid, additives, chemicals and nitrogen lifting after stimulation job. This includes coiled tubing equipment cost for stimulation activity. This service is requested by RMD as a special service.

072 MONITORING SERVICES

This includes real-time monitoring services, safety and gas monitoring equipment and any other real time monitoring system.

073 TECHNICAL SERVICES

This includes materials and contractor services for liner hanger services, well headed services, air lifting water samples, completion equipment services, inspections and slickline services. This will also include cost of equipment lost in hole, damage beyond repair and Remotely Operated Vehicles (ROV's).

074 LEASED RIG OVERHEAD

Do not use this phase. For Finance use only.

075 SPECIAL DOWNHOLE EQUIPMENT

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This includes cost of down hole special equipment such as, but not limited to, Production Equalizer (PEQ), Permanent downhole Monitoring System (PDH), Openhole Packers, Smart/Intelligent Well Completion with Choke (SCC), various type of Expandable Packers and, Expandable Conventional Sand Screens and In-Situ Gas Lift (IGL) plus any other down hole equipment or accessories procured as special equipment and run on or with the production tubing. For financial accounting purposes, the direct material costs in this phase are considered as **tangible** well costs for SAP well type 8 & 9 (Exhibit 4, Summary of Well Accounts.)

079 MOBILIZATION/DEMOBILIZATION

All charges associated with the initial rig and final rig and camp mobilizations and demobilization as defined in the rig contract.

089 DRILLING EQUIPMENT DEPRECIATION

Charges to this item represent the depreciation of Drilling Equipment applicable to the well. Depreciation will be allocated to wells. For Finance use only.

090 DEVELOPMENT SEISMIC ACTIVITY

This Includes charges associated with seismic activity by contractors.

091 GENERAL DRILLING OVERHEAD

This overhead assessment (section 5.2 of this GI) is intended to pass the directly attributable costs in the cost centers to all well accounts open during the year based on the rig days used for each well. For Finance use only.

092 SAO RIG OPERATION

Cost of Saudi Aramco owned mobile rigs allocated to the well accounts based on the well's prorata share of rig days during the month including allocated rig depreciation (Section 5.2 of this GI). For Finance use only.

888 PERIOD END COST ACCRUAL

This includes accrual of all BI-60 charges for unapproved service entry sheet at month end (period end) excluding rig rate operation and reversal entry of the previous month's accrual.

998 INTANGIBLE CLEARANCE

Do not use this phase. For Finance use only.

999 TANGIBLE CLEARANCE

Do not use this phase. For Finance use only.

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Type Prefix Code	SAP Well Type**	Description	Cost Center	Trial Balance
58	WA 1	Construction	Proponent cost centers if expensed or to BI 10 Capital Projects	Capitalized Type Prefix 10 then booked to incomplete construction account 2045001 then to project's capital asset account upon completion if supporting BI 10 projects. If supporting an NDE funded activities, it is charged to other expense accounts of the organization.
59, 61, 64, 65	WA 2, 3, 6, 7	Workover (NDE)	761-920, 760-910, 761-930, 760-900	Distributed to Producing Expense (POX) (7971102), POX Abu Sa'fah (7971103), Gas Recovery & Compression (7976080)
92, 93, 94, 95	WS2, 1, 3, 4	Safety Workover (NDE)	101-235, 101-234, 101-236, 101-237	Distributed to Producing Expense (POX) (7971102), POX Abu Sa'fah (7971103), Gas Recovery & Compression (7976080)
62	WA 4	Water Supply *	Capitalized – all tangible	Tangible incomplete well account (2045004) then to well asset account –Gas (2002102) Crude (2000102/2000105) upon completion
63	WA 5	Water Supply	Capitalized – all intangible	Intangible – Crude (2008002) Gas (2008042)
66	WA 8	Development	Capitalized – tangible and intangible ***	Tangible incomplete well account (2045004) then to well asset account –Gas (2002102) Crude (2000102/2000105) upon completion. Intangible – Crude (2008002) Gas (2008042)
71	WA 8	Development / Workover	Capitalized – tangible and intangible ***	Tangible incomplete well account (2045004) then to well asset account –Gas (2002102) Crude (2000102/2000105) upon completion. Intangible – Crude (2008002) Gas (2008042)
72	WA 8	Development Workover	Capitalized – tangible and intangible ***	Tangible incomplete well account (2045004) then to well asset account –Gas (2002102) Crude (2000102/2000105) upon completion. Intangible – Crude (2008002) Gas (2008042)
73	WA 8	Development Workover	Capitalized – tangible and intangible ***	Tangible incomplete well account (2045004) then to well asset account –Gas (2002102) Crude (2000102/2000105) upon completion. Intangible – Crude (2008002) Gas (2008042)
74	WA 8	Development Workover	Capitalized – tangible and intangible ***	Tangible incomplete well account (2045004) then to well asset account –Gas (2002102) Crude (2000102/2000105) upon completion. Intangible – Crude (2008002) Gas (2008042)
75	WA 9	Exploratory	Capitalized – tangible and intangible ***	Tangible incomplete well account (2045004) then to well asset account –Gas (2002102) Crude (2000102/2000105) upon completion. Intangible – Crude (2008002) Gas (2008042)

* Water Supply for water injection.

** Tangible/intangible settlement rules for phases are pre-programmed via the automatic well creation routine ZP0072 and ZPWELL_STRUCTURE table using SAP well type as the reference.

*** Direct Materials (cost elements 7205001, 7205010 and 7205011) charged to phases 053, 054, 056, 057 and 075 are defined as tangible costs. All other cost elements charged to these phases and the total costs of all other phases are defined as intangible costs.

* CHANGE

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- 1.1. Creating, unblocking, and closing the WBS Elements well account phases in the Financial Master when authorized.
- 1.2. Entering SKF on a monthly basis to account for rig days.
- 1.3. Reviewing SAP report ZK0069 and Drilling Rig Control Report to ensure that SKFs were properly entered into SAP.
- 1.4. Reconciling the drilling and workovers fixed assets sub ledgers against its corresponding GL fixed assets accounts including its amortization, depreciation, and dry hole and abandoned well expense booked in cost centers 663500(Oil) and 663510(Gas).
- 1.5. Initiating an annual request to review suspended wells, wells not drilled and active wells for possible abandonment and processing approved (automated) SA-630 to derecognize (financial write-off) the related IDC and tangible assets, including related items such as flow lines, fencing, platforms, and cathodic protection in accordance with AI210, Well Abandonment.
- 1.6. Provide WSB&AG with a list of targeted well accounts for the following month to be closed and confirm no pending items. D&WO may change WSB&AG responsibilities due to realignment of responsibilities within their organization or when the automation of WBS closure process is implemented.

2. AP&SD

- 2.1. Adding new rig accounts. This process includes the following steps:
 - 2.1.1. Rig Operating Department Head of D&WO requests OCD to open a new rig cost center.
 - 2.1.2. The rig cost center is created in SAP by AP&SD in accordance with master data policy and procedures.
 - 2.1.3. An SKF is created for each rig.
 - 2.1.4. The SKF is linked to the cost center in a special table.
 - 2.1.5. A new segment is added in the drilling assessment cycle (WRG000).

3. P&ASG

- 3.1. Reviewing the tangible drilling materials per Completion Report against the Materials Cost Report for material quantity variances and preparing the necessary reclassification entries for Type Prefix Codes 62, 66, 71, 72 and 75 only (workovers

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NDE and Type Prefix Code 63 are not reclassified).

- 3.2. Preparing and submitting the summarized cost of tangible materials within 180 days from Rig release date to D&BI-19U as required.
- 3.3. Computing the costs of tangible materials to be disposed in connection with a partial abandonment after receipt of a partial abandonment letter.
- 3.4. Maintaining the necessary files for the well analysis.
- 3.5. Reviewing the transactions in D&WO Cost Centers 799-XXX and advising AP&SD and D&BI-19U of any incorrect charges.
- 3.6. Coordinate with D&BI-19U to re-open the closed WBS or Phases as requested to perform required activity for late charges. All the requests should be in line with process available @ DIH (Drilling Information Highway) web site.

4. CAD

- 4.1. Verify Service Entry Sheet charges to the well accounts.
- 4.2. Assigning account numbers for all drilling charges.
- 4.3. Reviewing the invoice cost reports.
- 4.4. Coordinating any corrections to the well accounts with D&BI-19U.
- 4.5. Coordinating the booking of late charges/credits to the well accounts or substitute accounts with D&BI-19U.
- 4.6. Preparing and submitting the month-end accrual for services received prior to month-end, but for which no invoice (manually processed invoices) has yet been charged to the well account to PAD. This includes charges for the current month as well as prior months not yet charged to the well account.
- 4.7. Providing D&BI-19U with details of rig mobilization fees of contract rigs in a timely manner to facilitate clearance of account 2800019.

5. DTD

- 5.1. Reviewing transactions in the Development Well Accounts (BI 60-XXXXXX) and advising D&BI-19U of any changes necessary.
- 5.2. Reviewing the transactions in D&WO Cost Centers 764xxx and advising AP&SD and D&BI-19U of any incorrect charges.
- 5.3. Notifying D&B-19U, in writing, of the development and workover wells scheduled to be drilled and/or worked over (scheduled 90 days in advance.)
- 5.4. Providing D&BI-19U, monthly, with a "Drilling Letter" containing the distribution of rig days to well accounts. Rig days shall start from 0500 hour on the first day of each month and end at 0459 hours of the first day of the next month.
- 5.5. Reviewing IDC expense for reasonableness prior to well account closure. D&WO

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should run Transaction ZP00230 prior to well account closure as a first line of detection for open items. D&WO may change DTD responsibilities due to realignment of responsibilities within their organization or when the automation of WBS closure process is implemented.

5.6. Notifying D&B-19U, in writing, of any changes in the assignment of well category from Gas to Oil and vice versa.

5.7. Provide D&B-19U the cost center assignment of all wells requested for activation.

6. DRLG

6.1. Each organization reporting to the General Manager is responsible for the following:

6.1.1. Reviewing the transactions in their department 751xxx, 759xxx, 760xxx, 761xxx, 766xxx, 810xxx, 820xxx and 100650 cost centers.

6.1.2. Providing a Completion Report to P&ASG and D&BI-19U within 150 days after rig release. Abandoned wells will be indicated by type of completion as PLUGGED & ABANDONED.

6.1.3. Supplying D&BI-19U with confirmation letter and abandonment approvals for wells abandoned and forwarding a copy to P&ASG.

7. EP&SS

7.1. Responsible for the reviewing of expenditures against Capital and Operating Budgets and for advising D&BI 19U of any incorrect charges to the wells.

7.2. In addition, the EP&SS is responsible for the review of transactions in the Development Well Accounts Type Prefixes 10 and 66 related to Seismic activity, and to advise D&BI-19U of any changes necessary.

7.3. Notifying D&B-19U, in writing, of any changes in the assignment of well category from Gas to Oil and vice versa.

7.4. Providing D&BI-19 with a list of suspended wells and well accounts opened but not drilled, and their status on quarterly basis and in the last quarter on a monthly basis.

7.5. Provide D&BI-19U in writing the cost center assignment of all wells requested for activation.

8. PAD

8.1. Responsible for booking of Contractors' Invoices accruals (manual and automated process) to Drilling and Workover Accounts (Well Costs).

9. WOD

9.1. Reviewing material transactions in Type Prefixes 59, 61, 64 and 65 and advising

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D&BI-19U of any necessary changes.

- 9.2. Monitoring current month transactions on all workover accounts and advises D&BI-19U of incorrect charges.
- 9.3. Reviewing the transactions in D&WO Cost Center 749-XXX and advising D&BI-19U of any changes to cost center structure/groupings.
- 9.4. Providing a Completion Report to P&ASG and D&BI-19U within 150 days after rig release. Abandoned wells will be indicated by type of completion as PLUGGED & ABANDONED.
- 9.5. Supplying D&BI-19U with confirmation letter and abandonment approvals for wells abandoned and forwarding a copy to P&ASG.

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41 OF 43**EXHIBIT 6****REPORTS****1. AR-172**

This is an annual report prepared by D&BI-19U which presents an analysis of development, exploration and well workover costs; reflects allocation of costs by wells to development, exploration, producing and pressure maintenance expense; and incomplete wells plant and closings to plant or workover expense.

This is supported with the SAP generated report which contains the following information:

- "Intangible Development Cost (Type Prefix Codes 63, 66, 71, 72, 73, 74 & 75)". The creation of WBS Type Prefix Codes 73 & 74 is discontinued in 2012. However, in-progress WBS Type Prefix Codes 73 & 74 transactions are continuously reported until their closure.
- "Producing and Pressure Maintenance Expense (Type Prefix Codes 59, 61, 64 & 65)"
- "Incomplete Wells Plant (Type Prefixes 62, 66 & 75)"

AR-172 reflects opening/closing balances so that various totals can be reconciled to 2045004 "Incomplete Wells Plant".

2. AR-173

This is a monthly report prepared by D&BI-19U which lists IDC written off as abandonment and dry hole charges on wells abandoned as of the report date. The report serves as detailed backup for the following financial accounts:

Cost centers 663500(Oil)/663510(Gas), "Dry Hole & Abandonment Well Expense"

3. AR-187

This is a monthly report, prepared by D&BI-19U which examines expenditures and costs incurred on the Company's exploration, development and workover programs. In the case of exploration and development costs the report will reflect the corresponding variance from the approved annual appropriation. The report is supported by the well details containing the following information:

- Well Location
- Well Number
- Current Month Charges - Tangible & Intangible
- Year - To - Date Charges - Total Tangible & Intangible
- Total - To - Date Charges

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42 OF 43**4. "Drilling Rig Control" Report – ZK0069**

A SAP generated report showing the Rig Drilling days of the benefiting wells, which is used as SKF to allocate costs to the wells. P&FAAD generates this report after receiving the monthly drilling letter and posts the data in SAP to ensure proper posting and accuracy.

5. Other Computer Generated Reports

- | | |
|----------|---|
| ACAA-XX | - Cost Reports, Recap by entry within Well Number and Recap by entry within Type Code |
| AGLI9-XX | - Sub-ledger Recap including Voucher Number and Type Code Number |
| AFC4-XX | - Monthly List of Financial Master |
| AFC4-03 | - Monthly List of WBS Elements |
| AFTF-XX | - Capital Invoice Cost Report (Supports AGLI9-XX) |
| AVC5-03 | - Tangible/Intangible Cost Recaps (Development/Exploratory) |
| ZF0065 | - Asset Sub-ledger Report |
| MVX14-01 | - Stock Article Activity Balances and Prices |
| ZK0009 | - Material Cost Report |
| ZK0060 | - Fiscal Year Rigs to Well Costs Report |

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