# List of Account Types for Various Financial Instruments

See previous W5 version guide

#### **PURPOSE**

This document lists the account types for different financial instruments.

#### **List of Account Types**

ACCT TYPE	DESCRIPTION	BS/PL	MODULE		
0001	Cash at Bank	BS			
0002	Intercompany	BS			
0003	FX Cash Clearing Account	BS			
0004	Interbank Settlement Clearing	BS			
0100	MMK — Deposit	BS	Money Market		
0101	MMK — Deposit Interest Income	PL	Money Market		
0102	MMK — Deposit — Interest Receivables	BS	Money Market		
0200	MMK — Loan	BS	Money Market		
0201	MMK — Loan Interest Expense	PL	Money Market		
0202	MMK — Loan — Interest Payables	BS	Money Market		
0203	MMK — Termination Penalty	PL	Money Market		
0204	MMK — Deposit — Long Term	BS	Money Market		
0205	MMK — Loan — Long Term	BS	Money Market		
0206	MMK — WHTA Dr BS Money Ma				
0207	MMK - WHTB Dr BS Money Mai				
0208	MMK — WHT Other Dr BS Money Mar				

0209	MMK — WHTA Cr	BS	Money Market		
0210	MMK — WHTB Cr	BS	Money Market		
0211	MMK — WHT Other Cr	BS	Money Market		
0302	INV: Purchase Interest – Unsettled  Unsettled  BS Investment				
0303	INV: Due to Broker	BS	Investment		
0304	INV: Due from Broker	BS	Investment		
0305	INV: Trading Income Price Impact	PL	Investment		
0306	INV: Trading Income FX Impact	PL	Investment		
0307	INV: Brokerage	BS	Investment		
0308	INV: Contract Stamp	PL	Investment		
0309	INV: Contract Fees	PL	Investment		
0310	INV: Other Fees	PL	Investment		
0311	INV: GST — Investment	BS	Investment		
0312	INV: Investment Interest Income	PL	Investment		
0313	INV: Investment Interest Receivable	BS	Investment		
0314	INV: Unrealised MTM — P/L — Price	PL	Investment		
0315	INV: Unrealised MTM — Reserve	PL	Investment		
0317	DIV:Dividend Receivable	BS	Dividend		
0318	DIV:Tax on Dividend	PL	Dividend		
0319	DIV:Other Dividend Expenses	PL	Dividend		
0320	DIV:Dividend Income	PL	Dividend		
0321	CPN:Coupon Income	PN:Coupon Income PL Coupon/Redee			
0322	CPN:Withholding Tax on Coupon Income	PL	Coupon/Redeem		

0323	INV: Unrealised MTM — P/L — FX Impact	PL	Investment		
0328	INV: Investment Bond Cost	BS	Investment		
0329	INV: Investment Equity Cost	BS	Investment		
0330	INV: Investment Structure Security Cost	BS	Investment		
0331	INV: Bond Premium/Discount	BS	Investment		
0332	INV: Bond Premium Amort/Disc Acc	BS	Investment		
0333	INV: Investment Bond Cost — Revaluation	BS	Investment		
0334	INV: Investment Equity Cost — Revaluation	BS	Investment		
0335	INV: Investment Structure Security Cost Revaluation	BS	Investment		
0401	FRX: Deals Payables	BS	Foreign Exchange		
0402	FRX: Deals Receivables	BS	Foreign Exchange		
0403	FRX: Derivative Asset Fair Value	BS	Foreign Exchange		
0404	FRX: Derivative Liability Fair Value	BS	Foreign Exchange		
0405	FRX: Other Cumulative Income Reserve	PL	Foreign Exchange		
0406	FRX: Other Cumulative Expense Reserve	PL	Foreign Exchange		
0407	FRX: FX Settle Translation Debit	PL	Foreign Exchange		
0408	FRX: FX Settle Translation Credit	PL	Foreign Exchange		
0501	SWP: Netting Interest Expense	PL	Cash Sweeping		
0502	SWP: Netting Interest Payable	BS	Cash Sweeping		

0503	SWP: Netting Interest Income	Cash Sweeping		
0504	SWP: Netting Interest Receivable	BS	Cash Sweeping	
0505	SWP: Sweep Interest Income	PL	Cash Sweeping	
0506	SWP: Sweep Interest Expenses	PL	Cash Sweeping	
0601	COP: Option Premium Income	PL	Currency Options	
0602	COP: Option Premium Expenses	PL	Currency Options	
0603	COP: Option Revaluation Surplus	BS	Currency Options	
0604	COP: Option Revaluation Deficit	BS	Currency Options	
0605	COP: Option Unrealised Gain	PL	Currency Options	
0606	COP: Option Unrealised Losses	PL	Currency Options	
0607	COP: Option Realised Gain	PL	Currency Options	
0608	COP: Option Realised Losses	PL	Currency Options	
0701	IRS — Principal Paid	BS	Interest Rate Swap	
0702	IRS — Interest Income	PL	Interest Rate Swap	
0703	IRS — Interest Receivables	BS	Interest Rate Swap	
0704	IRS — Principal Received	BS	Interest Rate Swap	
0705	IRS — Interest Expense	PL	Interest Rate Swap	
0706	IRS — Interest Payables	BS	Interest Rate Swap	
0707	IRS: MTM Gains   PL		Interest Rate Swap	
0708	IRS: MTM Losses	PL	Interest Rate Swap	

0709IRS - MTM RevaluationPLInterest Rate Swap0710IRS - Derivative Financial InstrumentBSInterest Rate Swap0711IRS - Hedging ReserveBSInterest Rate Swap0712IRS - DFI - Non-Current AssetBSInterest Rate Swap0713IRS - DFI - Non Current LiabilityBSInterest Rate Swap0714IRS - TL Swap Lending BSInterest Rate Swap0715IRS - TL Swap - Lending Interest IncomePLInterest Rate Swap0716IRS - TL Swap - Lending Interest Rate SwapBSInterest Rate Swap0717IRS - TL Swap - Borrowing BSInterest Rate Swap0718IRS - TL Swap - Borrowing Interest ExpensePLInterest Rate Swap0719IRS - TL Swap - Borrowing Interest PayablesBSInterest Rate Swap0720IRS - TL Swap - Lending - Long TermBSInterest Rate Swap0721IRS - TL Swap - Borrowing - Long TermBSInterest Rate Swap0801TML - Lending Interest Income PLTerm Loan0802TML - Lending - Interest ReceivablesBSTerm Loan0803TML - Lending - Interest ReceivablesBSTerm Loan0804TML - BorrowingBSTerm Loan				
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0711       IRS - Hedging Reserve       BS       Swap         0712       IRS - DFI - Non-Current Asset       BS       Interest Rate Swap         0713       IRS - DFI - Non Current Liability       BS       Interest Rate Swap         0714       IRS - TL Swap Lending BS       Interest Rate Swap         0715       IRS - TL Swap - Lending Interest Income       PL       Interest Rate Swap         0716       IRS - TL Swap - Lending Interest Rate Swap       BS       Interest Rate Swap         0717       IRS - TL Swap - Borrowing BS       Interest Rate Swap         0718       IRS - TL Swap - Borrowing BS       Interest Rate Swap         0719       IRS - TL Swap - Borrowing BS       Interest Rate Swap         0720       IRS - TL Swap - Lending BS       Interest Rate Swap         0720       IRS - TL Swap - Borrowing BS       Interest Rate Swap         0721       IRS - TL Swap - Borrowing BS       BS       Interest Rate Swap         0801       TML - Lending       BS       Term Loan         0802       TML - Lending Interest Income       PL       Term Loan         0803       TML - Lending - Interest Receivables       BS       Term Loan	0710		BS	
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Long Term  O721  IRS - TL Swap - Borrowing - Long Term  O801  TML - Lending  TML - Lending  TML - Lending  TML - Lending  TML - Lending - Interest Receivables  Receivables  Reservables  Swap  Interest Rate Swap  Form Loan  Term Loan  Term Loan	0719		BS	
Long Term  BS Swap  0801 TML - Lending BS Term Loan  0802 TML - Lending Interest Income PL Term Loan  TML - Lending - Interest BS Term Loan  Receivables	0720	,	BS	
0802 TML — Lending Interest Income PL Term Loan  TML — Lending — Interest BS Term Loan  Receivables	0721	, ,	BS	
0803 TML — Lending — Interest BS Term Loan Receivables	0801	TML — Lending	BS	Term Loan
0803 Receivables BS Term Loan	0802	TML — Lending Interest Income	PL	Term Loan
0804 TML — Borrowing BS Term Loan	0803	- 1		Term Loan
	0804	TML — Borrowing	BS	Term Loan

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0805	TML — Borrowing Interest Expense	PL	Term Loan		
0806	TML — Borrowing — Interest Payables	BS	Term Loan		
0807	TML — Lending — Long Term	BS	Term Loan		
0808	TML — Borrowing — Long Term	BS	Term Loan		
0809	TML — WHTA Dr	BS	Term Loan		
0810	TML — WHTB Dr	BS	Term Loan		
0811	TML — WHT Other Dr	BS	Term Loan		
0812	TML — WHTA Cr	BS	Term Loan		
0813	TML — WHTB Cr	BS	Term Loan		
0814	TML — WHT Other Cr	BS	Term Loan		
0901	NDF — Realised Loss — NDF	PL	Non-Deliverable Forward		
0902	NDF — Realised Gain — NDF	PL	Non-Deliverable Forward		
0903	NDF — Revaluation	BS	Non-Deliverable Forward		
1201	Interco Advance	BS	Call/Sweep		
1202	Interco Advance Interest Receivable	BS	Call/Sweep		
1203	Interco Advance Interest Income	PL	Call/Sweep		
1204	Interco Advance Interest Payable	BS	Call/Sweep		
1205	Interco Advance Interest Expense	PL	Call/Sweep		
1206	Interco Advance Payable	BS	Call/Sweep		
1207	Interco Advance Receivable	BS	Call/Sweep		
1301	Withholding Tax Payable DR	BS	Call/Sweep		
1302	Withholding Tax Payable CR	BS	Call/Sweep		

1303	Withholding Tax Receivable DR	BS	Call/Sweep		
1304	Withholding Tax Receivable CR	Call/Sweep			
1501	MAP: Pay Fees/Charges	Pay Fees/Charges PL Fees and Transact			
1502	MAR:Receive Fees/Charges	PL	Fees and Cash Transactions		
8101	FX — Realised Gains — Revenue	PL	Money Market,TermLoan		
8102	FX — Realised Gains — Capital	PL	Money Market,TermLoan		
8103	FX — Unrealised Gains- Revenue	PL	Money Market,TermLoan		
8201	FX — Unrealised Gains — Capital	PL	Money Market,TermLoan		
9101	FX — Realised Losses — Revenue	PL	Money Market,TermLoan		
9102	FX — Realised Losses — Capital	PL	Money Market,TermLoan		
9151	FX — Unrealised Losses — Revenue	PL	Money Market,TermLoan		
9152	FX — Unrealised Losses — Capital	PL	Money Market,TermLoan		
9401	FX — Realised Gains — FX Trade	PL	Foreign Exchange		
9402	FX — Realised Losses — FX Trade	PL	Foreign Exchange		
9451	FX — Unrealised Gains — FX Trade	PL	Foreign Exchange		
9452	FX — Unrealised Losses — FX Trade	FX PL Foreign Exchang			
9453	FX — Unrealised Gains — NDF	PL	Non-Deliverable Forward		

9454	FX — Unrealised Losses — NDF PL Non-Deliv			
9455	FX — Realised Gains — Investment	PL	Investment	
9456	FX — Realised Losses — Investment	PL	Investment	
9457	FX — Unrealised Gains — Investment	PL	Investment	
9458	FX — Unrealised Losses — Investment	PL	Investment	
9459	FX — Unrealised Gains Swap Point — FX Trade	PL	Foreign Exchange	
9460	FX — Unrealised Losses Swap Point — FXTrade	PL	Foreign Exchange	
9461	FX — Realised Gains Swap Point — FX Trade	PL	Foreign Exchange	
9462	FX — Realised Losses Swap Point — FX Trade	PL	Foreign Exchange	
9601	FX Realised Losses Capital — Advances	PL	Call/Sweep	
9602	FX Realised Gains Capital — Advances	PL	Call/Sweep	
9603	FX Realised Losses Revenue — Advances	PL	Call/Sweep	
9604	FX Realised Gains Revenue — Advances	PL	Call/Sweep	
9605	FX Unrealised Losses Capital — Advances	PL	Call/Sweep	
9606	FX Unrealised Gain Capital — PL Call/Sweep			
9607	FX Unrealised Losses Revenue — Advances	nue PL Call/Sweep		

9608	FX Unrealised Gain Revenue —	DI	Call/Sweep
9000	Advances	PL	Catt/Sweep

### **RELATED INFORMATION**

## Chart of Account Mapping

### **CHANGE HISTORY**

Date	Ву	Changes
15-Feb-2008	-	Created.
16-May-2016	Clarissa	Rewritten. Reformatted.
26-Jul-2017	TS	List updated and reformatted.
13-Jun-2023	TS	Updated to W6.