# 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 Market		
0207	MMK - WHTB Dr	BS	Money Market		
0208	MMK - WHT Other Dr	BS	Money Market		
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	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	PL	Coupon/Redeem		
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	PL	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		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		
0709	IRS - MTM Revaluation	PL	Interest Rate Swap		
0710	IRS - Derivative Financial Instrument	BS	Interest Rate Swap		
0711	IRS - Hedging Reserve	BS	Interest Rate 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 Receivables	BS	Interest Rate Swap		
0717	IRS - TL Swap - Borrowing	BS	Interest Rate Swap		
0718	IRS - TL Swap - Borrowing Interest Expense	PL	Interest Rate Swap		
0719	IRS - TL Swap - Borrowing - InterestPayables	BS	Interest Rate Swap		
0720	IRS - TL Swap - Lending - Long Term	BS	Interest Rate Swap		
0721	IRS - TL Swap - Borrowing - Long Term	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		
0804	TML - Borrowing	BS	Term Loan		

0805	TML - Borrowing Interest Expense	PL	Term Loan		
0806	TML - Borrowing - Interest Payables	BS	Term Loan		
0807	TML - Lending - Long Term	1L - Lending - Long Term BS Term Lo			
0808	TML - Borrowing - Long Term BS Term I				
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	BS	Call/Sweep		
1501	MAP: Pay Fees/Charges	PL	Fees and Cash Transactions		

			Fees and Cash	
1502	MAR:Receive Fees/Charges		Transactions	
8101	FX - Realised Gains - Revenue		Money	
		PL	Market,TermLoan	
8102	FX - Realised Gains - Capital	PL	Money	
	TIT Troumout Games Gaprair		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	PL	Foreign Exchange	
0.452	FX - Unrealised Gains - NDF	PL	Non-Deliverable	
9453			Forward	
9454	FX - Unrealised Losses - NDF	PL	Non-Deliverable	
34J <del>4</del>		FL 	Forward	
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 - Advances	PL	Call/Sweep		
9607	FX Unrealised Losses Revenue - Advances	PL	Call/Sweep		
9608	FX Unrealised Gain Revenue - Advances	PL	Call/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.