

‘Approved’
Central Bank of
the Republic of Azerbaijan
Decision № 32
25 December 2012

Governor

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**Charter of Accounts
for the banking system of the Republic of Azerbaijan and
Methodical Guidelines for its application**

1. General provisions

1.1. This document was developed in accordance with the International Financial Reporting Standards (hereinafter – IFRS) effective as of 1 January 2012 and determines the charter of accounts for the banking system of the Republic of Azerbaijan and methodical guidelines for its application.

1.2. The Charter of Accounts and the Methodical Guidelines for its application are used for recognition of accounting operations in the Central Bank of the Republic of Azerbaijan (hereinafter – the CBA) and credit institutions operating in the Republic of Azerbaijan in financial statements under the IFRS.

1.3. The Charter of Accounts and the Methodical Guidelines for its application describe elements of financial statements and features of off-balance sheet accounts and determine methodical grounds for accounting of bank operations in these accounts.

2. Definitions

2.0. The definitions used herein bear the following meanings:

2.0.1. **‘Nostro’ correspondent accounts** – correspondent accounts of one bank (Bank A) with another bank (Bank B).

2.0.2. **‘Loro’ correspondent accounts** – correspondent accounts of another bank (Bank B) with a bank (Bank A).

2.0.3. **Blocked account** – a customer account suspended or restricted for a certain period due to opening of letters of credit, issue of guarantees and other bank operations.

2.0.4. **Closed account** – a closed customer account with remaining balance.

2.0.5. **Budget organization – administrations** and organizations financed directly from the state budget of the Republic of Azerbaijan and the budget of the Nakhchivan Autonomous Republic.

2.0.6. **Off-budget government funds** – special-purpose state financial funds established by the state as a legal entity in accordance with the law and with an independent budget outside the state budget.

2.0.7. **State-owned legal entities** – legal entities based on state ownership or whose shares are

controlled by the state.

2.0.8. **Non-state-owned legal entities** – non-state-owned legal entities, including economic partnerships and societies.

2.0.9. **Private entrepreneur** – an individual engaged in entrepreneurial activity without creating a legal entity, whose main purpose is to generate profit from the use of property, sale of goods, or supply of services.

2.0.10. **Individual** – a person participating in legal relations on his/her own behalf an individual.

2.0.11. **Official representative offices of foreign states** – official representations of foreign states operating in the Republic of Azerbaijan (embassies, consulates, and other organizations with this status).

2.0.12. **Financial institutions/organizations** – organizations, including banks, non-bank credit institutions, credit unions, which attract/manage deposits and/or issue loans, trust companies, as well as insurance companies, pension funds, brokers, underwriters, investment companies.

2.0.13. **International financial institutions** – the International Monetary Fund, the World Bank, the International Finance Corporation, the European Bank for Reconstruction and Development, the Islamic Development Fund and other financial institutions established on the basis of international financial agreements.

2.0.14. **Financial sector** – part of the economy where financial institutions/organizations operate.

2.0.15. **Non-financial sector** – enterprises and organizations not included to the financial sector.

2.0.16. **Central Treasury** – the State Treasury Agency under the Ministry of Finance of the Republic of Azerbaijan.

2.0.17. **Payment terminal or hardware-software** – device equipped with appropriate software that allows payers to make payments by cash or payment cards and provides them with a confirmation document for payment transactions.

2.0.18. **Cash in transit and other payment facilities** – cash and other means of payment that belong to the bank as of the reporting date but have not been credited to the settlement account.

2.0.19. **Precious metals in transit** – precious metals that belong to the bank as of the reporting date but have not been credited to the settlement account.

3. The structure and classification of the charter of accounts

3.1. The Charter of Accounts consists of five parts:

3.1.1. assets.

3.1.2. liabilities.

3.1.3. capital.

3.1.4. profit and loss.

3.1.5. off-balance sheet accounts.

3.2. The Charter of Accounts is divided into classes, classes into groups and groups into accounts.

3.3. The symbols 'CBA' and 'CI' in the Charter of Accounts indicate that the accounts are used by CBA or credit institutions. In the absence of 'CBA' and 'CI' symbols accounts are used both by the CBA

and credit institutions.

3.4. The 'A,' 'L,' 'A/L,' 'C-A' and 'C-L' symbols in the Charter of Accounts stand for assets, liabilities, assets-liabilities, contra assets and 'contra liabilities', respectively. Asset-liability accounts may not simultaneously have both debit and credit balances. Contra asset accounts are recorded in assets and should have credit balances, while contra liability accounts are recorded in liabilities and should have debit balances.

3.5. Accounts in the Charter of Accounts are classified in the national currency, foreign currency, and precious metal accounts.

3.6. Assets and liabilities with one year or less maturity are considered short-, with over one year maturity are considered long-term accounts.

THE CHARTER OF ACCOUNTS FOR THE BANKING SYSTEM OF THE REPUBLIC OF AZERBAIJAN

ASSETS

10 CASH, OTHER PAYMENT FACILITIES AND REFINED PRECIOUS METALS

1001 Cash on hand – in national currency

10010 A Cash on hand – in national currency

1002 Cash on hand – in foreign currency

10020 A Cash on hand – in foreign currency

1003 Cash and other payment facilities in transit – in national currency

10030 A Cash and other payment facilities in transit – in national currency

1004 Cash and other payment facilities in transit – in foreign currency

10040 A Cash and other payment facilities in transit – in foreign currency

1005 Cash in exchange offices – in national currency

KT 10050 A Cash in exchange offices – in national currency

1006 Cash in exchange offices – in foreign currency

KT 10060 A Cash in exchange offices – in national currency

1007 Cash in payment terminals – in national currency

KT 10070 A Cash in ATMs – in national currency

KT 10079 A Cash in other payment terminals – in national currency

1008 Cash in other payment terminals – in foreign currency

KT 10080 A Cash in ATMs – in foreign currency

KT 10089 A Cash in payment terminals – in foreign currency

1009	Traveler cheques – in national currency		
KT	10090	A	Traveler cheques – in national currency
1010	Traveler cheques – in foreign currency		
KT	10100	A	Traveler cheques – in foreign currency
1011	Commemorative coins – in national currency		
	10110	A	Commemorative coins – in national currency
1020	Refined precious metals – in precious metals		
	10200	A	Refined gold – in precious metals
	10209	A	Other refined precious metals – in precious metals
1021	Refined precious metals in transit – in precious metals		
	10210	A	Refined gold in transit – in precious metals
	10219	A	Other refined precious metals in transit – in precious metals
11	SETTLEMENTS WITH THE CENTRAL BANKS OF THE REPUBLIC OF AZERBAIJAN (CBA)		
1101	«Nostro» correspondent accounts with the CBA - in national currency		
KT	11010	A	«Nostro» correspondent accounts with the CBA - in national currency
KT	11011	A	Blocked «nostro» correspondent accounts with the CBA - in national currency
KT	11012	A	Accrued interest receivables on «nostro» correspondent accounts with the CBA - in national currency
1102	«Nostro» correspondent accounts with the CBA - in foreign currency		
KT	11020	A	Nostro» correspondent accounts with the CBA - in foreign currency
KT	11021	A	Blocked «nostro» correspondent accounts with the CBA - in foreign currency
KT	11022	A	Accrued interest receivables on «nostro» correspondent accounts with the CBA - in foreign currency
1103	«Nostro» correspondent accounts with the CBA - in precious metals		
KT	11030	A	Nostro» correspondent accounts with the CBA - in precious metals
KT	11031	A	Blocked «nostro» correspondent accounts with the CBA - in precious metals
KT	11032	A	Accrued interest receivables on «nostro» correspondent accounts with the CBA - in precious metals
1111	Short-term deposits placed with the CBA - in national currency		
KT	11110	A	Short-term deposits placed with the CBA - in national currency
KT	11112	A	Accrued interest receivables on short-term deposits placed with the CBA - in national currency
1112	Short-term deposits placed with the CBA - in foreign currency		
KT	11120	A	Short-term deposits placed with the CBA - in foreign currency
KT	11122	A	Accrued interest receivables on short-term deposits placed with the CBA - in foreign currency

1113	Short-term deposits placed with the CBA - in precious metals		
KT	11130	A	Short-term deposits placed with the CBA - in precious metals
KT	11132	A	Accrued interest receivables on short-term deposits placed with the CBA - in precious metals
1121	Long-term deposits placed with the CBA - in national currency		
KT	11210	A	Long-term deposits placed with the CBA - in national currency
KT	11212	A	Accrued interest receivables on long-term deposits placed with the CBA - in national currency
1122	Long-term deposits placed with the CBA - in foreign currency		
KT	11220	A	Long-term deposits placed with the CBA - in foreign currency
KT	11222	A	Accrued interest receivables on long-term deposits placed with the CBA - in foreign currency
1123	Long-term deposits placed with the CBA - in precious metals		
KT	11230	A	Long-term deposits placed with the CBA - in precious metals
KT	11232	A	Accrued interest receivables on long-term deposits placed with the CBA - in precious metals
1171	Reverse Repo agreements with the CBA - in national currency		
KT	11710	A	Reverse Repo agreements with the CBA - in national currency
KT	11712	A	Accrued interest receivables on reverse Repo agreements with the CBA - in national currency
1172	Reverse Repo agreements with the CBA - in foreign currency		
KT	11720	A	Reverse Repo agreements with the CBA - in foreign currency
KT	11722	A	Accrued interest receivables on reverse Repo agreements with the CBA - in foreign currency
1196	Adjustments on funds placed with the CBA- in national currency		
KT	11960	A	Positive adjustments on funds placed with the CBA - in national currency
KT	11961	C-A	Negative adjustments on funds placed with the CBA - in national currency
1197	Adjustments on funds placed with the CBA- in foreign currency		
KT	11970	A	Positive adjustments on funds placed with the CBA- in foreign currency
KT	11971	C-A	Negative adjustments on funds placed with the CBA- in foreign currency
1198	Adjustments on funds placed with the CBA- in precious metals		
KT	11980	A	Positive adjustments on funds placed with the CBA - in precious metals
KT	11981	K-A	Negative adjustments on funds placed with the CBA- in precious metals

12 SECURITIES AT FAIR VALUE THROUGH PROFIT AND LOSS

1201 Government securities at fair value through profit or loss -in national currency

12010	A	Government securities at fair value through profit or loss - in national Currency
12011	A	Government securities at fair value through profit or loss pledged - in national currency
12012	A	Accrued interest/coupon receivables on government securities at fair value through profit or loss - in national currency
12013	A/K-A	Revaluation on government securities at fair value through profit or loss - in national currency
12018	A	Overdue amounts on government securities at fair value through profit or loss - in national currency

1202 Government securities at fair value through profit or loss -in foreign currency

12020	A	Government securities at fair value through profit or loss - in foreign currency
12021	A	Government securities at fair value through profit or loss pledged - in foreign currency
12022	A	Accrued interest/coupon receivables on government securities at fair value through profit or loss - in foreign currency
12023	A/K-A	Revaluation on government securities at fair value through profit or loss - in foreign currency
12028	A	Overdue amounts on government securities at fair value through profit or loss - in foreign currency

1203 Securities of resident financial sector at fair value through profit or loss - in national currency

12030	A	Securities of resident financial sector at fair value through profit or loss - in national currency
12031	A	Securities of resident financial sector at fair value through profit or loss pledged - in national currency
12032	A	Accrued interest/coupon receivables on securities of resident financial sector at fair value through profit or loss – in national currency
12033	A/K-A	Revaluation on securities of resident financial sector at fair value through profit or loss - in national currency
12038	A	Overdue amounts on securities of resident financial sector at fair value through profit or loss - in national currency

1204 Securities of resident financial sector at fair value through profit or loss - in foreign currency

12040	A	Securities of resident financial sector at fair value through profit or loss - in foreign currency
12041	A	Securities of resident financial sector at fair value through profit or loss pledged - in foreign currency
12042	A	Accrued interest/coupon receivables on securities of resident financial sector at fair value through profit or loss - in foreign currency
12043	A/K-A	Revaluation on securities of resident financial sector at fair value through profit or loss - in foreign currency

12048	A	Overdue amounts on securities of resident financial sector at fair value through profit or loss - in foreign currency
1205	Securities of non-resident financial sector at fair value through profit or loss - in national currency	
12050	A	Securities of non-resident financial sector at fair value through profit or loss - in national currency
12051	A	Securities of non-resident financial sector at fair value through profit or loss pledged - in national currency
12052	A	Accrued interest/coupon receivables on securities of non-resident financial sector at fair value through profit or loss - in national currency
12053	A/K-A	Revaluation on securities of non-resident financial sector at fair value through profit or loss – in national currency
12058	A	Overdue amounts on securities of non-resident financial sector at fair value through profit or loss - in national currency
1206	Securities of non-resident financial sector at fair value through profit or loss - in foreign currency	
12060	A	Securities of non-resident financial sector at fair value through profit or loss - in foreign currency
12061	A	Securities of non-resident financial sector at fair value through profit or loss pledged - in foreign currency
12062	A	Accrued interest/coupon receivables on securities of non-resident financial sector at fair value through profit or loss - in foreign currency
12063	A/K-A	Revaluation on securities of non-resident financial sector at fair value through profit or loss – in foreign currency
12068	A	Overdue amounts on securities of non-resident financial sector at fair value through profit or loss - in foreign currency
1207	Securities of resident other sectors at fair value through profit or loss - in national currency	
12070	A	Securities of resident other sectors at fair value through profit or loss - in national currency
12071	A	Securities of resident other sectors at fair value through profit or loss pledged - in national currency
12072	A	Accrued interest/coupon receivables on securities of resident other sectors at fair value through profit or loss – in national currency
12073	A/K-A	Revaluation on securities of resident other sectors at fair value through profit or loss - in national currency
12078	A	Overdue amounts on securities of resident other sectors at fair value through profit or loss - in national currency

1208	Securities of resident other sectors at fair value through profit or loss - in foreign currency	
12080	A	Securities of resident other sectors at fair value through profit or loss - in foreign currency
12081	A	Securities of resident other sectors at fair value through profit or loss pledged - in foreign currency
12082	A	Accrued interest/coupon receivables on securities of resident other sectors at fair value through profit or loss - in foreign currency
12083	A/K-A	Revaluation on securities of resident other sectors at fair value through profit or loss - in foreign currency
12088	A	Overdue amounts on securities of resident other sectors at fair value through profit or loss - in foreign currency
1209	Securities of non-resident other sectors at fair value through profit or loss - in national currency	
12090	A	Securities of non-resident other sectors at fair value through profit or loss - in national currency
12091	A	Securities of non-resident other sectors at fair value through profit or loss pledged - in national currency
12092	A	Accrued interest/coupon receivables on securities of non-resident other sectors at fair value through profit or loss - in national currency
12093	A/K-A	Revaluation on securities of non-resident other sectors at fair value through profit or loss - in national currency
12098	A	Overdue amounts on securities of non-resident other sectors at fair value through profit or loss - in national currency
1210	Securities of non-resident other sectors at fair value through profit or loss - in foreign currency	
12100	A	Securities of non-resident other sectors at fair value through profit or loss - in foreign currency
12101	A	Securities of non-resident other sectors at fair value through profit or loss pledged - in foreign currency
12102	A	Accrued interest/coupon receivables on securities of non-resident other sectors at fair value through profit or loss - in foreign currency
12103	A/K-A	Revaluation on securities of non-resident other sectors at fair value through profit or loss - in foreign currency
12108	A	Overdue amounts on securities of non-resident other sectors at fair value through profit or loss - in foreign currency
1251	Securities at fair value through profit or loss to be purchased under regular way deals - in national currency	
12510	A	Securities at fair value through profit or loss to be purchased under regular way deals - in national currency

12513	A/K-A	Revaluation on securities at fair value through profit or loss to be purchased under regular way deals - in national currency
1252	Securities at fair value through profit or loss to be purchased under regular way deals - in foreign currency	
12520	A	Securities at fair value through profit or loss to be purchased under regular way deals - in foreign currency
12523	A/K-A	Revaluation on securities at fair value through profit or loss to be purchased under regular way deals - in foreign currency
1253	Securities at fair value through profit or loss sold under regular way deals - in national currency	
12530	A	Securities at fair value through profit or loss sold under regular way deals - in national currency
12532	A	Accrued receivable interest/coupon on securities at fair value through profit or loss sold under regular way deals - in national currency
1254	Securities at fair value through profit or loss sold under regular way deals - in foreign currency	
12540	A	Securities at fair value through profit or loss sold under regular way deals - in foreign currency
12542	A	Accrued receivable interest/coupon on securities at fair value through profit or loss sold under regular way deals - in foreign currency
13	SECURITIES AVAILABLE FOR SALE	
1301	Government securities available for sale - in national currency	
13010	A	Government securities available for sale - in national currency
13011	A	Government securities available for sale pledged - in national currency
13012	A	Accrued interest/coupon receivable on government securities available for sale - in national currency
13013	A/K-A	Revaluation on government securities available for sale - in national currency
13016	K-A	Impairment on government securities available for sale - in national currency
13018	A	Overdue amount on government securities available for sale - in national currency
1302	Government securities available for sale - in foreign currency	
13020	A	Government securities available for sale - in foreign currency
13021	A	Government securities available for sale pledged - in foreign currency
13022	A	Accrued interest/coupon receivable on government securities available for sale - in foreign currency
13023	A/K-A	Revaluation on government securities available for sale - in foreign currency

13026	K-A	Impairment on government securities available for sale – in foreign currency
13028	A	Overdue amount on government securities available for sale -in foreign currency
1303	Securities of resident financial sector available for sale - in national currency	
13030	A	Securities of resident financial sector available for sale – in national currency
13031	A	Securities of resident financial sector available for sale pledged - in national currency
13032	A	Accrued interest/coupon receivable on securities of resident financial sector available for sale - in national currency
13033	A/K-A	Revaluation on securities available for sale of resident financial sector - in national currency
13036	K-A	Impairment on securities available for sale of resident financial sector - in national currency
13038	A	Overdue amount on securities available for sale of resident financial sector - in national currency
1304	Securities of resident financial sector available for sale - in foreign currency	
13040	A	Securities of resident financial sector available for sale - in foreign currency
13041	A	Securities of resident financial sector available for sale pledged - in foreign currency
13042	A	Accrued interest/coupon receivable on securities of resident financial sector available for sale - in foreign currency
13043	A/K-A	Revaluation on securities available for sale of resident financial sector - in foreign currency
13046	K-A	Impairment on securities available for sale of resident financial sector - in foreign currency
13048	A	Overdue amount on securities available for sale of resident financial sector - in foreign currency
1305	Securities of non-resident financial sector available for sale - in national currency	
13050	A	Securities of non-resident financial sector available for sale - in national currency
13051	A	Securities of non-resident financial sector available for sale pledged - in national currency
13052	A	Accrued interest/coupon receivable on securities of non-resident financial sector available for sale - in national currency
13053	A/K-A	Revaluation on securities available for sale of non-resident financial sector - in national currency
13056	K-A	Impairment on securities available for sale of non-resident financial sector - in national currency
13058	A	Overdue amount on securities available for sale of non-resident financial sector - in national currency
1306	Securities of non-resident financial sector available for sale – in foreign currency	
13060	A	Securities of non-resident financial sector available for sale - in foreign currency

13061	A	Securities of non-resident financial sector available for sale pledged - in foreign currency
13062	A	Accrued interest/coupon receivable on securities of non-resident financial sector available for sale - in foreign currency
13063	A/K-A	Revaluation on securities available for sale of non-resident financial sector - in foreign currency
13066	K-A	Impairment on securities available for sale of non-resident financial sector - in foreign currency
13068	A	Overdue amount on securities available for sale of non-resident financial sector - in foreign currency

1307 Securities available for sale of resident other sectors - in national currency

13070	A	Securities available for sale of resident other sectors – in national currency
13071	A	Securities available for sale of resident other sectors pledged - in national currency
13072	A	Accrued interest/coupon receivable on securities available for sale of resident other sectors - in national currency
13073	A/K-A	Revaluation on securities available for sale of resident other sectors - in national currency
13076	K-A	Impairment on securities available for sale of resident other sectors - in national currency
13078	A	Overdue amount on securities available for sale of resident other sectors - in national currency

1308 Securities available for sale of resident other sectors - in foreign currency

13080	A	Securities available for sale of resident other sectors – in foreign currency
13081	A	Securities available for sale of resident other sectors pledged - in foreign currency
13082	A	Accrued interest/coupon receivable on securities available for sale of resident other sectors - in foreign currency
13083	A/K-A	Revaluation on securities available for sale of resident other sectors - in national currency - in foreign currency
13086	K-A	Impairment on securities available for sale of resident other sectors - in foreign currency
13088	A	Overdue amount on securities available for sale of resident other sectors - in foreign currency

1309 Securities available for sale of non-resident other sectors - in national currency

13090	A	Securities available for sale of non-resident other sectors - in national currency
13091	A	Securities available for sale of non-resident other sectors pledged - in national currency
13092	A	Accrued interest/coupon receivable on securities available for sale of non-resident other sectors - in national currency
13093	A/K-A	Revaluation on securities available for sale of non-resident other sectors - in national currency
13096	K-A	Impairment on securities available for sale of non-resident other sectors - in national currency
13098	A	Overdue amount on securities available for sale of non-resident other sectors - in national currency

1310	Securities available for sale of non-resident other sectors - in foreign currency	
13100	A	Securities available for sale of non-resident other sectors - in foreign currency
13101	A	Securities available for sale of non-resident other sectors pledged - in foreign currency
13102	A	Accrued interest/coupon receivable on securities available for sale of non-resident other sectors - in foreign currency
13103	A/K-A	Revaluation on securities available for sale of non-resident other sectors - in foreign currency
13106	K-A	Impairment on securities available for sale of non-resident other sectors - in foreign currency
13108	A	Overdue amount on securities available for sale of non-resident other sectors - in foreign currency
1351	Securities available for sale to be purchased under regular way deals - in national currency	
13510	A	Securities available for sale to be purchased under regular way deals - in national currency
13513	A/K-A	Revaluation on securities available for sale to be purchased under regular way deals - in national currency
13516	K-A	Impairment on securities available for sale to be purchased under regular way deals - in national currency
1352	Securities available for sale to be purchased under regular way deals - in foreign currency	
13520	A	Securities available for sale to be purchased under regular way deals - in foreign currency
13523	A/K-A	Revaluation on securities available for sale to be purchased under regular way deals - in foreign currency
13526	K-A	Impairment on securities available for sale to be purchased under regular way deals - in foreign currency
1353	Securities available for sale sold under regular way deals - in national currency	
13530	A	Securities available for sale sold under regular way deals – in national currency
13532	A	Accrued interest/coupon receivable on securities sold under regular way deals - in national currency
1354	Securities available for sale sold under regular way deals - in foreign currency	
13540	A	Securities available for sale sold under regular way deals – in foreign currency
13542	A	Accrued interest/coupon receivable on securities sold under regular way deals - in foreign currency
14	GOVERNMENT SECURITIES HELD TO MATURITY	
1401	Government securities held to maturity - in national currency	
14010	A	Government securities held to maturity – in national currency
14011	A	Government securities held to maturity pledged - in national currency
14012	A	Accrued interest/coupon receivable on government securities held to maturity - in national currency
14014	K-A	Discount accrued on government securities held to maturity - in national currency
14015	A	Premium accrued on government securities held to maturity - in national currency

14018	A	Overdue amount on government securities held to maturity - in national currency
1402	Government securities held to maturity - in foreign currency	
14020	A	Government securities held to maturity – in foreign currency
14021	A	Government securities held to maturity pledged - in foreign currency
14022	A	Accrued interest/coupon receivable on government securities held to maturity - in foreign currency
14024	K-A	Discount accrued on government securities held to maturity - in foreign currency
14025	A	Premium accrued on government securities held to maturity - in foreign currency
14028	A	Overdue amount on government securities held to maturity- in foreign currency
1403	Securities of resident financial sector held to maturity - in national currency	
14030	A	Securities of resident financial sector held to maturity - in national currency
14031	A	Securities of resident financial sector held to maturity pledged- in national currency
14032	A	Accrued interest/coupon receivable on securities held to maturity of resident financial sector - in national currency
14034	K-A	Discount accrued on securities held to maturity of resident financial sector - in national currency
14035	A	Premium accrued on securities held to maturity of resident financial sector - in national currency
14038	A	Overdue amount on securities held to maturity of resident financial sector - in national currency
1404	Securities of resident financial sector held to maturity - in foreign currency	
14040	A	Securities of resident financial sector held to maturity – in foreign currency
14041	A	Securities of resident financial sector held to maturity pledged - in foreign currency
14042	A	Accrued interest/coupon receivable on securities held to maturity of resident financial sector - in foreign currency
14044	K-A	Discount accrued on securities held to maturity of resident financial sector - in foreign currency
14045	A	Premium accrued on securities held to maturity of resident financial sector - in foreign currency
14048	A	Overdue amount on securities held to maturity of resident financial sector - in foreign currency
1405	Securities of non-resident financial sector held to maturity - in national currency	
14050	A	Securities of non-resident financial sector held to maturity - in national currency
14051	A	Securities of non-resident financial sector held to maturity pledged - in national currency
14052	A	Accrued interest/coupon receivable on securities held to maturity of non-resident financial sector – in national currency
14054	K-A	Discount accrued on securities held to maturity of non-resident financial sector - in national currency

14055 A Premium accrued on securities held to maturity of non-resident financial sector
- in national currency

14058 A Overdue amount on securities held to maturity of non-resident financial sector -
in national currency

1406 Securities of non-resident financial sector held to maturity - in foreign currency

14060 A Securities of non-resident financial sector held to maturity - in foreign currency

14061 A Securities of non-resident financial sector held to maturity pledged - in foreign
currency

14062 A Accrued interest/coupon receivable on securities held to maturity of non-
resident financial sector – in foreign currency

14064 K-A Discount accrued on securities held to maturity of non-resident financial sector -
in foreign currency

14065 A Premium accrued on securities held to maturity of non-resident financial sector -
in foreign currency

14068 A Overdue amount on securities held to maturity of non-resident financial sector -
in foreign currency

1407 Securities of resident other sectors held to maturity - in national currency

14070 A Securities of resident other sectors held to maturity - in national currency

14071 A Securities of resident other sectors held to maturity pledged - in national currency

14072 A Accrued interest/coupon receivable on securities held to maturity of resident other
sectors - in national currency

14074 K-A Discount accrued on securities held to maturity of resident other sectors - in
national currency

14075 A Premium accrued on securities held to maturity of resident other sectors - in
national currency

14078 A Overdue amount on securities held to maturity of resident other sectors - in
national currency

1408 Securities of resident other sectors held to maturity - in foreign currency

14080 A Securities of resident other sectors held to maturity - in foreign currency

14081 A Securities of resident other sectors held to maturity pledged - in foreign currency

14082 A Accrued interest/coupon receivable on securities held to maturity of resident other
sectors - in foreign currency

14084 K-A Discount accrued on securities held to maturity of resident other sectors - in foreign
currency

14085 A Premium accrued on securities held to maturity of resident other sectors - in
foreign currency

14088 A Overdue amount on securities held to maturity of resident other sectors - in foreign
currency

1409 Securities of non-resident other sectors held to maturity - in national currency

14090 A Securities of non-resident other sectors held to maturity - in national currency

14091	A	Securities of non-resident other sectors held to maturity pledged- in national currency
14092	A	Accrued interest/coupon receivable on securities of non-resident other sectors held to maturity - in national currency
14094	K-A	Discount accrued on securities held to maturity of non-resident other sectors - in national currency
14095	A	Premium accrued on securities held to maturity of non-resident other sectors - in national currency
14098	A	Overdue amount on securities held to maturity of non-resident other sectors - in national currency

1410 Securities of non-resident other sectors held to maturity - in foreign currency

14100	A	Securities of non-resident other sectors held to maturity - in foreign currency
14101	A	Securities of non-resident other sectors held to maturity pledged - in foreign currency
14102	A	Accrued interest/coupon receivable on securities of non-resident other sectors held to maturity - in foreign currency
14104	K-A	Discount accrued on securities held to maturity of non-resident other sectors - in foreign currency
14105	A	Premium accrued on securities held to maturity of non-resident other sectors - in foreign currency
14108	A	Overdue amount on securities held to maturity of non-resident other sectors - in foreign currency

1451 Securities held to maturity to be purchased under regular way deals - in national currency

14510	A	Securities held to maturity to be purchased under regular way deals - in national currency
14514	K-A	Discount accrued on securities held to maturity to be purchased under regular way deals - in national currency
14515	A	Premium accrued on securities held to maturity to be purchased under regular way deals - in national currency

1452 Securities held to maturity to be purchased under regular way deals - in foreign currency

14520	A	Securities held to maturity to be purchased under regular way deals - in foreign currency
14524	K-A	Discount accrued on securities held to maturity to be purchased under regular way deals - in foreign currency
14525	A	Premium accrued on securities held to maturity to be purchased under regular way deals - in foreign currency

1491 Impairment allowance on securities held to maturity - in national currency

14910	K-A	Impairment allowance on government securities held to maturity - in national currency
14911	K-A	Impairment allowance on securities held to maturity of resident financial sector - in national currency

14912	K-A	Impairment allowance on securities held to maturity of non-resident financial sector - in national currency
14913	K-A	Impairment allowance on securities held to maturity of resident other sectors - in national currency
14914	K-A	Impairment allowance on securities held to maturity of non-resident other sectors - in national currency

15 FINDS PLACED AND LOANS ISSUED IN THE FINANCIAL SECTOR

1501 «Nostro» correspondent accounts with banks - in national currency

15010	A	«Nostro» correspondent accounts with resident banks - in national currency
15011	A	Blocked «nostro» correspondent accounts with resident banks - in national currency
15012	A	Accrued interest receivables on «nostro» correspondent accounts with resident banks - in national currency
15015	A	«Nostro» correspondent accounts with non-resident banks - in national currency
15016	A	Blocked «nostro» correspondent accounts with non-resident banks – in national currency
15017	A	Accrued interest receivables on «nostro» correspondent accounts with non-resident banks - in national currency

1502 «Nostro» correspondent accounts with banks - in foreign currency

15020	A	«Nostro» correspondent accounts with resident banks - in foreign currency
15021	A	Blocked «nostro» correspondent accounts with resident banks - in foreign currency
15022	A	Accrued interest receivables on «nostro» correspondent accounts with resident banks - in foreign currency
15025	A	«Nostro» correspondent accounts with non-resident banks - in foreign currency
15026	A	Blocked «nostro» correspondent accounts with non-resident banks – in foreign currency
15027	A	Accrued interest receivables on «nostro» correspondent accounts with non-resident banks - in foreign currency

1503 «Nostro» correspondent accounts with banks - in precious metals

15030	A	«Nostro» correspondent accounts with resident banks - in precious metals
15031	A	Blocked «nostro» correspondent accounts with resident banks – in precious metals
15032	A	Accrued interest receivables on «nostro» correspondent accounts with resident banks - in precious metals
15035	A	«Nostro» correspondent accounts with non-resident banks - in precious metals
15036	A	Blocked «nostro» correspondent accounts with non-resident banks – in precious metals
15037	A	Accrued interest receivables on «nostro» correspondent accounts with non-resident banks - in precious metals

1504 «Nostro» correspondent accounts with foreign central/national banks - in foreign currency

15040	A	«Nostro» correspondent accounts with foreign central/national banks - in foreign currency

15041	A	Blocked «nostro» correspondent accounts with foreign central/national banks - in foreign currency
15042	A	Accrued interest receivables on «nostro» accounts with foreign central/national banks - in foreign currency
1505	«Nostro» correspondent accounts with foreign central/national banks - in precious metals	
15050	A	«Nostro» correspondent accounts with foreign central/national banks - in precious metals
15051	A	Blocked «nostro» correspondent accounts with foreign central/national banks - in precious metals
15052	A	Accrued interest receivables on «nostro» correspondent accounts with foreign central/national banks - in precious metals
1506	Overdraft on current accounts of non-bank credit institutions - in national currency	
15060	A	Overdraft on current accounts of resident non-bank credit institutions – in national currency
15062	A	Accrued interest receivables on overdraft accounts of resident non-bank credit institutions - in national currency
15063	A	Overdue principal debt on overdraft accounts of resident non-bank credit institutions - in national currency
15064	A	Overdue interest debt on overdraft accounts of resident non-bank credit institutions - in national currency
15065	A	Overdraft on current accounts of non-resident non-bank credit institutions - in national currency
15067	A	Accrued interest receivables on overdraft accounts of non-resident non-bank credit institutions - in national currency
15068	A	Overdue principal debt on overdraft accounts of non-resident non-bank credit institutions - in national currency
15069	A	Overdue interest debt on overdraft accounts of non-resident non-bank credit institutions - in national currency
1507	Overdraft on current accounts of non-bank credit institutions - in foreign currency	
15070	A	Overdraft on current accounts of resident non-bank credit institutions - in foreign currency
15072	A	Accrued interest receivables on overdraft accounts of resident non-bank credit institutions - in foreign currency
15073	A	Overdue principal debt on overdraft accounts of resident non-bank credit institutions - in foreign currency
15074	A	Overdue interest debt on overdraft accounts of resident non-bank credit institutions - in foreign currency
15075	A	Overdraft on current accounts of non-resident non-bank credit institutions - in foreign currency
15077	A	Accrued interest receivables on overdraft accounts of non-resident non-bank credit institutions - in foreign currency
15078	A	Overdue principal debt on overdraft accounts of non-resident non-bank credit institutions - in foreign currency
15079	A	Overdue interest debt on overdraft accounts of non-resident non-bank credit institutions - in foreign currency
1508	Overdraft on current accounts of non-bank credit institutions - in precious metals	

15080	A	Overdraft on current accounts of resident non-bank credit institutions - in precious metals
15082	A	Accrued interest receivables on overdraft accounts of resident non-bank credit institutions - in precious metals
15083	A	Overdue principal debt on overdraft accounts of resident non-bank credit institutions - in precious metals
15084	A	Overdue interest debt on overdraft accounts of resident non-bank credit institutions - in precious metals
15085	A	Overdraft on current accounts of non-resident non-bank credit institutions - in precious metals
15087	A	Accrued interest receivables on overdraft accounts of non-resident non-bank credit institutions - in precious metals
15088	A	Overdue principal debt on overdraft accounts of non-resident non-bank credit institutions - in precious metals
15089	A	Overdue interest debt on overdraft accounts of non-resident non-bank credit institutions - in precious metals

1509 Overdraft on current accounts of other financial institutions - in national currency

15090	A	Overdraft on current accounts of resident financial institutions – in national currency
15092	A	Accrued interest receivables on overdraft accounts of resident other financial institutions - in national currency
15093	A	Overdue principal debts on overdraft accounts of resident other financial institutions - in national currency
15094	A	Overdue interest debt on overdraft accounts of resident other financial institutions - in national currency
15095	A	Overdraft on current accounts of non-resident other financial institutions – in national currency
15097	A	Accrued interest receivables on overdraft accounts of non-resident other financial institutions - in national currency
15098	A	Overdue principal debts on overdraft accounts of non-resident other financial institutions - in national currency
15099	A	Overdue interest debts on overdraft accounts of non-resident other financial institutions - in national currency

1510 Overdraft on current accounts of other financial institutions - in foreign currency

15100	A	Overdraft on current accounts of resident financial institutions – in foreign currency
15102	A	Accrued interest receivables on overdraft accounts of resident other financial institutions - in foreign currency
15103	A	Overdue principal debts on overdraft accounts of resident other financial institutions - in foreign currency
15104	A	Overdue interest debt on overdraft accounts of resident other financial institutions - in foreign currency
15105	A	Overdraft on current accounts of non-resident other financial institutions – in foreign currency
15107	A	Accrued interest receivables on overdraft accounts of non-resident other financial institutions - in foreign currency
15108	A	Overdue principal debts on overdraft accounts of non-resident other financial institutions - in foreign currency

15109	A	Overdue interest debts on overdraft accounts of non-resident other financial institutions - in foreign currency
1511	Overdraft on current accounts of other financial institutions - in precious metals	
15110	A	Overdraft on current accounts of resident other financial institutions – in precious metals
15112	A	Accrued interest receivables on overdraft accounts of resident other financial institutions - in precious metals
15113	A	Overdue principal debts on overdraft accounts of resident other financial institutions - in precious metals
15114	A	Overdue interest debts on overdraft accounts of resident other financial institutions - in precious metals
1512	Overdraft «loro» correspondent accounts of banks - in national currency	
15120	A	Overdraft on «loro» correspondent accounts of resident banks - in national currency
15122	A	Accrued interest receivables on overdraft accounts of resident banks – in national currency
15123	A	Overdue principal debts on overdraft accounts of resident banks - in national currency
15124	A	Overdue interest debts on overdraft accounts of resident banks – in national currency
15125	A	Overdraft on «loro» correspondent accounts of non-resident banks – in national currency
15127	A	Accrued interest receivables on overdraft accounts of non-resident banks - in national currency
15128	A	Overdue principal debts on overdraft accounts of non-resident banks - in national currency
15129	A	Overdue interest debts on overdraft accounts of non-resident banks -in national currency
1513	Overdraft on «loro» correspondent accounts of banks - in foreign currency	
15130	A	Overdraft on «loro» correspondent accounts of resident banks - in foreign currency
15132	A	Accrued interest receivables on overdraft accounts of resident banks – in foreign currency
15133	A	Overdue principal debts on overdraft accounts of resident banks – in foreign currency
15134	A	Overdue interest debts on overdraft accounts of resident banks – in currency
15135	A	Overdraft on «loro» correspondent accounts of non-resident banks – in foreign currency
15137	A	Accrued interest receivables on overdraft accounts of non-resident banks - in foreign currency
15138	A	Overdue principal debts on overdraft accounts of non-resident banks - in foreign currency
15139	A	Overdue interest debts on overdraft accounts of non-resident banks -in foreign currency
1514	Overdraft on «loro» correspondent accounts of banks - in precious metals	
15140	A	Overdraft on «loro» correspondent accounts of resident banks - in precious metals

15142	A	Accrued interest receivables on overdraft accounts of resident banks - in precious metals
15143	A	Overdue principal debts on overdraft accounts of resident banks – in precious metals
15144	A	Overdue interest debts on overdraft accounts of resident banks – in precious metals
15145	A	Overdraft on «loro» correspondent accounts of non-resident banks – in precious metals
15147	A	Accrued interest receivables on overdraft accounts of non-resident banks - in precious metals
15148	A	Overdue principal debts on overdraft accounts of non-resident banks - in precious metals
15149	A	Overdue interest debts on overdraft accounts of non-resident banks -in precious metals
1515	Overdraft on «loro» correspondent accounts of foreign central/national banks - in foreign currency	
15150	A	Overdraft on «loro» correspondent accounts of foreign central/national banks –in foreign currency
15152	A	Accrued interest receivables on overdraft accounts of foreign central/national banks - in foreign currency
15153	A	Overdue principal debts on overdraft accounts of foreign central/national banks - in foreign currency
15154	A	Overdue interest debts on overdraft accounts of foreign central/national banks- in foreign currency
1516	Overdraft on «loro» correspondent accounts of foreign central/national banks - in precious metals	
15160	A	Overdraft on «loro» correspondent accounts of foreign central/national banks – in precious metals
15162	A	Accrued interest receivables on overdraft accounts of foreign central/national banks - in precious metals
15163	A	Overdue principal debts on overdraft accounts of foreign central/national banks - in precious metals
15164	A	Overdue interest debts on overdraft accounts of foreign central/national banks - in precious metals
1521	Short-term deposits placed with banks - in national currency	
15210	A	Short-term deposits placed with resident banks - in national currency
15212	A	Accrued interest receivables on short-term deposits placed with resident banks - in national currency
15213	A	Overdue principal debts on short-term deposits placed with resident banks - in national currency
15214	A	Overdue interest debts on short-term deposits placed with resident banks - in national currency
15215	A	Short-term deposits placed with non-resident banks - in national currency
15217	A	Accrued interest receivables on short-term deposits placed with non-resident - in national currency
15218	A	Overdue principal debts on short-term deposits placed with non-resident banks - in national currency
15219	A	Overdue interest debts on short-term deposits placed with non-resident banks - in national currency

1522	Short-term deposits placed with banks - in foreign currency	
15220	A	Short-term deposits placed with resident banks - in foreign currency
15222	A	Accrued interest receivables on short-term deposits placed with resident banks - in foreign currency
15223	A	Overdue principal debts on short-term deposits placed with resident banks - in foreign currency
15224	A	Overdue interest debts on short-term deposits placed with resident - in foreign currency
15225	A	Short-term deposits placed with non-resident banks - in foreign currency
15227	A	Accrued interest receivables on short-term deposits placed with non-resident banks - in foreign currency
15228	A	Overdue principal debts on short-term deposits placed with non-resident banks - in foreign currency
15229	A	Overdue interest debts on short-term deposits placed with non-resident banks - in foreign currency
1523	Short-term deposits placed with banks - in precious metals	
15230	A	Short-term deposits placed with resident banks - in precious metals
15232	A	Accrued interest receivables on short-term deposits placed with resident banks - in precious metals
15233	A	Overdue principal debts on short-term deposits placed with resident banks - in precious metals
15234	A	Overdue interest debts on short-term deposits placed with resident - in precious metals
15235	A	Short-term deposits placed with non-resident banks – in precious metals
15237	A	Accrued interest receivables on short-term deposits placed with non-resident banks - in precious metals
15238	A	Overdue principal debts on short-term deposits placed with non-resident banks - in precious metals
15239	A	Overdue interest debts on short-term deposits placed with non-resident banks - in precious metals
1524	Short-term deposits placed with foreign central/national banks - in foreign currency	
15240	A	Short-term deposits placed with foreign central/national banks – in foreign currency
15242	A	Accrued interest receivables on short-term deposits placed with foreign central/national banks - in foreign currency
15243	A	Overdue principal debts on short-term deposits placed with foreign central/national banks - in foreign currency
15244	A	Overdue interest debts on short-term deposits placed with foreign central/national banks - in foreign currency
1525	Short-term deposits placed with foreign central/national banks - in precious metals	
15250	A	Short-term deposits placed with foreign central/national banks – in precious metals
15252	A	Accrued interest receivables on short-term deposits placed with foreign central/national banks - in precious metals
15253	A	Overdue principal debts on short-term deposits placed with foreign central/national banks - in precious metals

15254	A	Overdue interest debts on short-term deposits placed with foreign central/national banks - in precious metals
1529	Short-term deposits placed with other financial institutions - in national currency	
15295	A	Short-term deposits placed with other non-resident financial institutions - in national currency
15297	A	Accrued interest receivables on short-term deposits placed with other non-resident financial institutions - in national currency
15298	A	Overdue principal debts on short-term deposits placed with other non-resident financial institutions - in national currency
15299	A	Overdue interest debts on short-term deposits placed with other non-resident financial institutions - in national currency
1530	Short-term deposits placed with other financial institutions - in foreign currency	
15305	A	Short-term deposits placed with other non-resident financial institutions - in foreign currency
15307	A	Accrued interest receivables on short-term deposits placed with other non-resident financial institutions - in foreign currency
15308	A	Overdue principal debts on short-term deposits placed with other non-resident financial institutions - in foreign currency
15309	A	Overdue interest debts on short-term deposits placed with other non-resident financial institutions - in foreign currency
1532	Short-term loans to banks - in national currency	
15320	A	Short-term loans to resident banks - in national currency
15322	A	Accrued interest receivables on short-term loans to resident banks - in national currency
15323	A	Overdue principal debts on short-term loans to resident banks - in national currency
15324	A	Overdue interest debts on short-term loans to resident banks - in national currency
15325	A	Short-term loans to non-resident banks - in national currency
15327	A	Accrued interest receivables on short-term loans to non-resident banks - in national currency
15328	A	Overdue principal debts on short-term loans to non-resident banks - in national currency
15329	A	Overdue interest debts on short-term loans to non-resident banks - in national currency
1533	Short-term loans to banks - in foreign currency	
15330	A	Short-term loans to resident banks - in foreign currency
15332	A	Accrued interest receivables on short-term loans to resident banks - in foreign currency
15333	A	Overdue principal debts on short-term loans to resident banks - in foreign currency
15334	A	Overdue interest debts on short-term loans to resident banks - in foreign currency
15335	A	Short-term loans to non-resident banks - in foreign currency
15337	A	Accrued interest receivables on short-term loans to non-resident banks - in foreign currency
15338	A	Overdue principal debts on short-term loans to non-resident banks - in foreign currency

15339 A Overdue interest debts on short-term loans to non-resident banks - in foreign currency

1534 Short-term loans to banks - in precious metals

15340 A Short-term loans to resident banks - in precious metals

15342 A Accrued interest receivables on short-term loans to resident banks - in precious metals

15343 A Overdue principal debts on short-term loans to resident banks - in precious metals

15344 A Overdue interest debts on short-term loans to resident banks - in precious metals

15345 A Short-term loans to non-resident banks - in precious metals

15347 A Accrued interest receivables on short-term loans to non-resident banks - in precious metals

15348 A Overdue principal debts on short-term loans to non-resident banks - in precious metals

15349 A Overdue interest debts on short-term loans to non-resident banks - in precious metals

1535 Short-term loans to foreign central/national banks - in foreign currency

15350 A Short-term loans to foreign central/national banks - in foreign currency

15352 A Accrued interest receivables on short-term loans to foreign central/national banks - in foreign currency

15353 A Overdue principal debts on short-term loans to foreign central/national banks - in foreign currency

15354 A Overdue interest debts on short-term loans to foreign central/national banks - in foreign currency

1536 Short-term loans to foreign central/national banks - in precious metals

15360 A Short-term loans to foreign central/national banks - in precious metals

15362 A Accrued interest receivables on short-term loans to foreign central/national banks - in precious metals

15363 A Overdue principal debts on short-term loans to foreign central/national banks - in precious metals

15364 A Overdue interest debts on short-term loans to foreign central/national banks - in precious metals

1537 Short-term loans to non-bank credit institutions- in national currency

15370 A Short-term loans to resident non-bank credit institutions - in national currency

15372 A Accrued interest receivables on short-term loans to resident non-bank credit institutions - in national currency

15373 A Overdue principal debts on short-term loans to resident non-bank credit institutions - in national currency

15374 A Overdue interest debts on short-term loans to resident non-bank credit institutions - in national currency

15375 A Short-term loans to non-resident non-bank credit institutions - in national currency

15377 A Accrued interest receivables on short-term loans to non-resident non-bank credit institutions - in national currency

15378	A	Overdue principal debts on short-term loans to non-resident non-bank credit institutions - in national currency
15379	A	Overdue interest debts on short-term loans to non-resident non-bank credit institutions - in national currency
1538	Short-term loans to non-bank credit institutions - in foreign currency	
15380	A	Short-term loans to resident non-bank credit institutions - in foreign currency
15382	A	Accrued interest receivables on short-term loans to resident non-bank credit institutions - in foreign currency
15383	A	Overdue principal debts on short-term loans to resident non-bank credit institutions - in foreign currency
15384	A	Overdue interest debts on short-term loans to resident non-bank credit institutions - in foreign currency
15385	A	Short-term loans to non-resident non-bank credit institutions - in foreign currency
15387	A	Accrued interest receivables on short-term loans to non-resident non-bank credit institutions - in foreign currency
15388	A	Overdue principal debts on short-term loans to non-resident non-bank credit institutions - in foreign currency
15389	A	Overdue interest debts on short-term loans to non-resident non-bank credit institutions - in foreign currency
1539	Short-term loans to non-bank credit institutions - in precious metals	
15390	A	Short-term loans to resident non-bank credit institutions - in precious metals
15392	A	Accrued interest receivables on short-term loans to resident non-bank credit institutions - in precious metals
15393	A	Overdue principal debts on short-term loans to resident non-bank credit institutions - in precious metals
15394	A	Overdue interest debts on short-term loans to resident non-bank credit institutions - in precious metals
1540	Short-term loans to other financial institutions - in national currency	
15400	A	Short-term loans to resident other financial institutions - in national currency
15402	A	Accrued interest receivables on short-term loans to resident other financial institutions - in national currency
15403	A	Overdue principal debts on short-term loans to resident other financial institutions - in national currency
15404	A	Overdue interest debts on short-term loans to resident other financial institutions - in national currency
15405	A	Short-term loans to non-resident other financial institutions – in national currency
15407	A	Accrued interest receivables on short-term loans to non-resident other financial institutions - in national currency
15408	A	Overdue principal debts on short-term loans to non-resident other financial institutions - in national currency
15409	A	Overdue interest debts on short-term loans to non-resident other financial institutions - in national currency
1541	Short-term loans to other financial institutions - in foreign currency	

15410	A	Short-term loans to resident other financial institutions - in foreign currency
15412	A	Accrued interest receivables on short-term loans to resident other financial institutions - in foreign currency
15413	A	Overdue principal debts on short-term loans to resident other financial institutions - in foreign currency
15414	A	Overdue interest debts on short-term loans to resident other financial institutions - in foreign currency
15415	A	Short-term loans to non-resident other financial institutions - in foreign currency
15417	A	Accrued interest receivables on short-term loans to non-resident other financial institutions - in foreign currency
15418	A	Overdue principal debts on short-term loans to non-resident other financial institutions - in foreign currency
15419	A	Overdue interest debts on short-term loans to non-resident other financial institutions - in foreign currency

1542 Short-term loans to other financial institutions - in precious metals

15420	A	Short-term loans to resident other financial institutions - in precious metals
15422	A	Accrued interest receivables on short-term loans to resident other financial institutions - in precious metals
15423	A	Overdue principal debts on short-term loans to resident other financial institutions - in precious metals
15424	A	Overdue interest debts on short-term loans to resident other financial institutions - in precious metals

1543 Long-term deposits placed with banks - in national currency

15430	A	Long-term deposits placed with resident banks - in national currency
15432	A	Accrued interest receivables on long-term deposits placed with resident banks - in national currency
15433	A	Overdue principal debts on long-term deposits placed with resident banks - in national currency
15434	A	Overdue interest debts on long-term deposits placed with resident banks - in national currency
15435	A	Long-term deposits placed with non-resident banks - in national currency
15437	A	Accrued interest receivables on long-term deposits placed with non-resident banks - in national currency
15438	A	Overdue principal debts on long-term deposits placed with non-resident banks - in national currency
15439	A	Overdue interest debts on long-term deposits placed with non-resident banks - in national currency

1544 Long-term deposits placed with banks - in foreign currency

15440	A	Long-term deposits placed with resident banks- in foreign currency
15442	A	Accrued interest receivables on long-term deposits placed with resident banks - in foreign currency
15443	A	Overdue principal debts on long-term deposits placed with resident banks - in foreign currency
15444	A	Overdue interest debts on long-term deposits placed with resident banks - in foreign currency
15445	A	Long-term deposits placed with non-resident banks - in foreign currency

- 15447 A Accrued interest receivables on long-term deposits placed with non-resident banks - in foreign currency
- 15448 A Overdue principal debts on long-term deposits placed with non-resident banks - in foreign currency
- 15449 A Overdue interest debts on long-term deposits placed with non-resident banks - in foreign currency

1545 Long-term deposits placed with banks - in precious metals

- 15450 A Long-term deposits placed with resident banks- in precious metals
- 15452 A Accrued interest receivables on long-term deposits placed with resident banks - in precious metals
- 15453 A Overdue principal debts on long-term deposits placed with resident banks - in precious metals
- 15454 A Overdue interest debts on long-term deposits placed with resident banks - in precious metals
- 15455 A Long-term deposits placed with non-resident banks – in precious metals
- 15457 A Accrued interest receivables on long-term deposits placed with non-resident banks - in precious metals
- 15458 A Overdue principal debts on long-term deposits placed with non-resident banks - in precious metals
- 15459 A Overdue interest debts on long-term deposits placed with non-resident banks - in precious metals

1546 Long-term deposits placed with foreign central/national banks - in foreign currency

- 15460 A Long-term deposits placed with foreign central/national banks – in foreign currency
- 15462 A Accrued interest receivables on long-term deposits placed with foreign central/national banks - in foreign currency
- 15463 A Overdue principal debts on long-term deposits placed with foreign central/national banks - in foreign currency
- 15464 A Overdue interest debts on long-term deposits placed with foreign central/national banks - in foreign currency

1547 Long-term deposits placed with foreign central/national banks - in precious metals

- 15470 A Long-term deposits placed with foreign central/national banks – in precious metals
- 15472 A Accrued interest receivables on long-term deposits placed with foreign central/national banks - in precious metals
- 15473 A Overdue principal debts on long-term deposits placed with foreign central/national banks - in precious metals
- 15474 A Overdue interest debts on long-term deposits placed with foreign central/national banks - in precious metals

1551 Long-term deposits placed with other financial institutions - in national currency

- 15515 A Long-term deposits placed with non-resident other financial institutions - in national currency
- 15517 A Accrued interest receivables on long-term deposits placed with non-resident other financial institutions - in national currency

15518	A	Overdue principal debts on long-term deposits placed with non-resident financial institutions - in national currency
15519	A	Overdue interest debts on long-term deposits placed with non-resident other financial institutions - in national currency
1552	Long-term deposits placed with other financial institutions - in foreign currency	
15525	A	Long-term deposits placed with non-resident other financial institutions - in foreign currency
15527	A	Accrued interest receivables on long-term deposits placed with non-resident other financial institutions - in foreign currency
15528	A	Overdue principal debts on long-term deposits placed with non-resident financial institutions - in foreign currency
15529	A	Overdue interest debts on long-term deposits placed with non-resident other financial institutions - in foreign currency
1554	Long-term loans to banks - in national currency	
15540	A	Long-term loans to resident banks - in national currency
15542	A	Accrued interest receivables on long-term loans to resident banks - in national currency
15543	A	Overdue principal debts on long-term loans to resident banks - in national currency
15544	A	Overdue interest debts on long-term deposits to resident banks - in national currency
15545	A	Long-term loans to non-resident banks - in national currency
15547	A	Accrued interest receivables on long-term loans to non-resident banks - in national currency
15548	A	Overdue principal debts on long-term loans to non-resident banks - in national currency
15549	A	Overdue interest debts on long-term deposits to non-resident banks - in national currency
1555	Long-term loans to banks - in foreign currency	
15550	A	Long-term loans to resident banks - in foreign currency
15552	A	Accrued interest receivables on long-term loans to resident banks - in foreign currency
15553	A	Overdue principal debts on long-term loans to resident banks - in foreign currency
15554	A	Overdue interest debts on long-term deposits to resident banks - in foreign currency
15555	A	Long-term loans to non-resident banks - in foreign currency
15557	A	Accrued interest receivables on long-term loans to non-resident banks - in foreign currency
15558	A	Overdue principal debts on long-term loans to non-resident banks - in foreign currency
15559	A	Overdue interest debts on long-term deposits to non-resident banks - in foreign currency
1556	Long-term loans to banks - in precious metals	
15560	A	Long-term loans to resident banks - in precious metals

15562	A	Accrued interest receivables on long-term loans to resident banks - in precious metals
15563	A	Overdue principal debts on long-term loans to resident banks - in precious metals
15564	A	Overdue interest debts on long-term deposits to resident banks - in precious metals
15565	A	Long-term loans to non-resident banks - in precious metals
15567	A	Accrued interest receivables on long-term loans to non-resident banks - in precious metals
15568	A	Overdue principal debts on long-term loans to non-resident banks - in precious metals
15569	A	Overdue interest debts on long-term deposits to non-resident banks - in precious metals
1557	Long-term loans to foreign central/national banks - in foreign currency	
15570	A	Long-term loans to foreign central/national banks - in foreign currency
15572	A	Accrued interest receivables on long-term loans to foreign central/national banks - in foreign currency
15573	A	Overdue principal debts on long-term loans to foreign central/national banks - in foreign currency
15574	A	Overdue interest debts on long-term loans to foreign central/national banks - in foreign currency
1558	Long-term loans to foreign central/national banks - in precious metals	
15580	A	Long-term loans to foreign central/national banks - in precious metals
15582	A	Accrued interest receivables on long-term loans to foreign central/national banks - in precious metals
15583	A	Overdue principal debts on long-term loans to foreign central/national banks - in precious metals
15584	A	Overdue interest debts on long-term loans to foreign central/national banks - in precious metals
1559	Long-term loans to non-bank credit institutions - in national currency	
15590	A	Long-term loans to resident non-bank credit institutions - in national currency
15592	A	Accrued interest receivables on long-term loans to resident non-bank credit institutions - in national currency
15593	A	Overdue principal debts on long-term loans to resident non-bank credit institutions - in national currency
15594	A	Overdue interest debts on long-term loans to resident non-bank credit institutions - in national currency
15595	A	Long-term loans to non-resident non-bank credit institutions - in national currency
15597	A	Accrued interest receivables on long-term loans to non-resident non-bank credit institutions - in national currency
15598	A	Overdue principal debts on long-term loans to non-resident non-bank credit institutions - in national currency
15599	A	Overdue interest debts on long-term loans to non-resident non-bank credit institutions - in national currency
1560	Long-term loans to non-bank credit institutions - in foreign currency	
15600	A	Long-term loans to resident non-bank credit institutions - in foreign currency
15602	A	Accrued interest receivables on long-term loans to resident non-bank credit institutions - in foreign currency

15603	A	Overdue principal debts on long-term loans to resident non-bank credit institutions - in foreign currency
15604	A	Overdue interest debts on long-term loans to resident non-bank credit institutions - in foreign currency
15605	A	Long-term loans to non-resident non-bank credit institutions - in foreign currency
15607	A	Accrued interest receivables on long-term loans to non-resident non-bank credit institutions - in foreign currency
15608	A	Overdue principal debts on long-term loans to non-resident non-bank credit institutions - in foreign currency
15609	A	Overdue interest debts on long-term loans to non-resident non-bank credit institutions - in foreign currency
1561	Long-term loans to non-bank credit institutions - in precious metals	
15610	A	Long-term loans to resident non-bank credit institutions - in precious metals
15612	A	Accrued interest receivables on long-term loans to resident non-bank credit institutions - in precious metals
15613	A	Overdue principal debts on long-term loans to resident non-bank credit institutions - in precious metals
15614	A	Overdue interest debts on long-term loans to resident non-bank credit institutions - in precious metals
1562	Long-term loans to other financial institutions - in national currency	
15620	A	Long-term loans to resident other financial institutions – in national currency
15622	A	Accrued interest receivables on long-term loans to resident other financial institutions - in national currency
15623	A	Overdue principal debts on long-term loans to resident other financial institutions - in national currency
15624	A	Overdue interest debts on long-term loans to resident other financial institutions - in national currency
15625	A	Long-term loans to non-resident other financial institutions - in national currency
15627	A	Accrued interest receivables on long-term loans to non-resident other financial institutions - in national currency
15628	A	Overdue principal debts on long-term loans to non-resident other financial institutions - in national currency
15629	A	Overdue interest debts on long-term loans to non-resident other financial institutions - in national currency
1563	Long-term loans to other financial institutions - in foreign currency	
15630	A	Long-term loans to resident other financial institutions – in foreign currency
15632	A	Accrued interest receivables on long-term loans to resident other financial institutions - in foreign currency
15633	A	Overdue principal debts on long-term loans to resident other financial institutions - in foreign currency
15634	A	Overdue interest debts on long-term loans to resident other financial institutions - in foreign currency
15635	A	Long-term loans to non-resident other financial institutions - in foreign currency
15637	A	Accrued interest receivables on long-term loans to non-resident other financial institutions - in foreign currency

15638	A	Overdue principal debts on long-term loans to non-resident other financial institutions - in foreign currency
15639	A	Overdue interest debts on long-term loans to non-resident other financial institutions - in foreign currency
1564	Long-term loans to other financial institutions - in precious metals	
15640	A	Long-term loans to resident other financial institutions – in precious metals
15642	A	Accrued interest receivables on long-term loans to resident other financial institutions - in precious metals
15643	A	Overdue principal debts on long-term loans to resident other financial institutions - in precious metals
15644	A	Overdue interest debts on long-term loans to resident other financial institutions - in precious metals
1571	Reverse REPO agreements with banks - in national currency	
15710	A	Reverse REPO agreements with resident banks - in national currency
15712	A	Accrued interest receivables on reverse REPO agreements with resident banks - in national currency
15713	A	Overdue principal debts on reverse REPO agreements with resident banks - in national currency
15714	A	Overdue interest debts on reverse REPO agreements with resident banks - in national currency
15715	A	Reverse REPO agreements with non-resident banks - in national currency
15717	A	Accrued interest receivables on reverse REPO agreements with non-resident banks - in national currency
15718	A	Overdue principal debts on reverse REPO agreements with non-resident banks - in national currency
15719	A	Overdue interest debts on reverse REPO agreements with non-resident banks - in national currency
1572	Reverse REPO agreements with banks - in foreign currency	
15720	A	Reverse REPO agreements with resident banks - in foreign currency
15722	A	Accrued interest receivables on reverse REPO agreements with resident banks - in foreign currency
15723	A	Overdue principal debts on reverse REPO agreements with resident banks - in foreign currency
15724	A	Overdue interest debts on reverse REPO agreements with resident banks - in foreign currency
15725	A	Reverse REPO agreements with non-resident banks - in foreign currency
15727	A	Accrued interest receivables on reverse REPO agreements with non-resident banks - in foreign currency
15728	A	Overdue principal debts on reverse REPO agreements with non-resident banks - in foreign currency
15729	A	Overdue interest debts on reverse REPO agreements with non-resident banks - in foreign currency
1574	Reverse REPO agreements with foreign central/national banks - in foreign currency	
15740	A	Reverse REPO agreements with foreign central/national banks - in foreign

		currency
15742	A	Accrued interest receivables on reverse REPO agreements with foreign central/national banks - in foreign currency
15743	A	Overdue principal debts on reverse REPO agreements with foreign central/national banks - in foreign currency
15744	A	Overdue interest debts on reverse REPO agreements with foreign central/national banks - in foreign currency
1575	Reverse REPO agreements with non-bank credit institutions - in national currency	
15750	A	Reverse REPO agreements with resident non-bank credit institutions - in national currency
15752	A	Accrued interest receivables on reverse REPO agreements with resident non-bank credit institutions - in national currency
15753	A	Overdue principal debts on reverse REPO agreements with resident non-bank credit institutions - in national currency
15754	A	Overdue interest debts on reverse REPO agreements with resident non-bank credit institutions - in national currency
15755	A	Reverse REPO agreements with non-resident non-bank credit institutions - in national currency
15757	A	Accrued interest receivables on reverse REPO agreements with non-resident non-bank credit institutions - in national currency
15758	A	Overdue principal debts on reverse REPO agreements with non-resident non-bank credit institutions - in national currency
15759	A	Overdue interest debts on reverse REPO agreements with non-resident non-bank credit institutions - in national currency
1576	Reverse REPO agreements with non-bank credit institutions - in foreign currency	
15760	A	Reverse REPO agreements with resident non-bank credit institutions - in foreign currency
15762	A	Accrued interest receivables on reverse REPO agreements with resident non-bank credit institutions - in foreign currency
15763	A	Overdue principal debts on reverse REPO agreements with resident non-bank credit institutions - in foreign currency
15764	A	Overdue interest debts on reverse REPO agreements with resident non-bank credit institutions - in foreign currency
15765	A	Reverse REPO agreements with non-resident non-bank credit institutions - in foreign currency
15767	A	Accrued interest receivables on reverse REPO agreements with non-resident non-bank credit institutions - in foreign currency
15768	A	Overdue principal debts on reverse REPO agreements with non-resident non-bank credit institutions - in foreign currency
15769	A	Overdue interest debts on reverse REPO agreements with resident non-bank credit institutions - in foreign currency
1577	Reverse REPO agreements with other financial institutions - in national currency	
15770	A	Reverse REPO agreements with resident other financial institutions - in national currency
15772	A	Accrued interest receivables on reverse REPO agreements with resident other financial institutions - in national currency

15773	A	Overdue principal debts on reverse REPO agreements with resident other financial institutions - in national currency
15774	A	Overdue interest debts on reverse REPO agreements with resident other financial institutions - in national currency
15775	A	Reverse REPO agreements with non-resident other financial institutions - in national currency
15777	A	Accrued interest receivables on reverse REPO agreements with non-resident other financial institutions - in national currency
15778	A	Overdue principal debts on reverse REPO agreements with non-resident other financial institutions - in national currency
15779	A	Overdue interest debts on reverse REPO agreements with non-resident other financial institutions - in national currency
1578	Reverse REPO agreements with other financial institutions - in foreign currency	
15780	A	Reverse REPO agreements with resident other financial institutions - in foreign currency
15782	A	Accrued interest receivables on reverse REPO agreements with resident other financial institutions - in foreign currency
15783	A	Overdue principal debts on reverse REPO agreements with resident other financial institutions - in foreign currency
15784	A	Overdue interest debts on reverse REPO agreements with resident other financial institutions - in foreign currency
15785	A	Reverse REPO agreements with non-resident other financial institutions – in foreign currency
15787	A	Accrued interest receivables on reverse REPO agreements with non-resident other financial institutions - in foreign currency
15788	A	Overdue principal debts on reverse REPO agreements with non-resident other financial institutions - in foreign currency
15789	A	Overdue interest debts on reverse REPO agreements with non-resident other financial institutions - in foreign currency
1591	Impairment allowance on funds placed with and loans to financial sector - in national currency	
15910	K-A	Impairment allowance on funds placed with and loans to resident banks - in national currency
15911	K-A	Impairment allowance on funds placed with and loans to non-resident banks - in national currency
15912	K-A	Impairment allowance on funds placed with and loans to foreign central/national banks - in national currency
15913	K-A	Impairment allowance on funds placed with and loans to resident non-bank credit institutions - in national currency
15914	K-A	Impairment allowance on funds placed with and loans to non-resident non-bank credit institutions - in national currency
15918	K-A	Impairment allowance on funds placed with and loans to resident other financial institutions – in national currency
15919	K-A	Impairment allowance on funds placed with and loans to non-resident other financial institutions - in national currency
1596	Adjustments on funds with and loans to financial sector - in national currency	

15960	A	Positive adjustments on funds with and loans to financial sector - in national currency
15961	K-A	Negative adjustments on funds in and loans to financial sector - in national currency
1597	Adjustments on funds with and loans to financial sector - in foreign currency	
15970	A	Positive adjustments on funds with and loans to financial sector - in foreign currency
15971	K-A	Negative adjustments on funds in and loans to financial sector - in foreign currency
1598	Adjustments on funds with and loans to financial sector -in precious metals	
15980	A	Positive adjustments on funds with and loans to financial sector - in precious metals
15981	K-A	Negative adjustments on funds in and loans to financial sector - in precious metals
16	LOANS TO BUDGET ORGANIZATIONS AND STATE FUNDS	
1601	Overdraft on current accounts of budget organizations - in national currency	
16010	A	Overdraft on current accounts of the Central Treasury - in national currency
16012	A	Accrued interest receivables on overdraft accounts of the Central Treasury - in national currency
16013	A	Overdue principal debts on overdraft accounts of the Central Treasury- in national currency
16014	A	Overdue interest debts on overdraft accounts of the Central Treasury - in national currency
16015	A	Overdraft on current accounts of other budget organizations - in national currency
16017	A	Accrued interest receivables on overdraft accounts of other budget organizations - in national currency
16018	A	Overdue principal debts on overdraft accounts of other budget organizations - in national currency
16019	A	Overdue interest debts on overdraft accounts of other budget organizations - in national currency
1602	Overdraft on current accounts of budget organizations - in foreign currency	
16020	A	Overdraft on current accounts of the Central Treasury - in foreign currency
16022	A	Accrued interest receivables on overdraft accounts of the Central Treasury - in foreign currency
16023	A	Overdue principal debts on overdraft accounts of the Central Treasury - in foreign currency
16024	A	Overdue interest debts on overdraft accounts of the Central Treasury - in foreign currency
16025	A	Overdraft on current accounts of other budget organizations - in foreign currency
16027	A	Accrued interest receivables on overdraft accounts of other budget organizations - in foreign currency
16028	A	Overdue principal debts on overdraft accounts of other budget organizations - in foreign currency

16029 A Overdue interest debts on overdraft accounts of other budget organizations -in foreign currency

1603 Overdraft on current accounts of budget organizations - in precious metals

16030 A Overdraft on current accounts of the Central Treasury - in precious metals
16032 A Accrued interest receivables on overdraft accounts of the Central Treasury - in precious metals
16033 A Overdue principal debts on overdraft accounts of the Central Treasury - in precious metals
16034 A Overdue interest debts on overdraft accounts of the Central Treasury - in precious metals
16035 A Overdraft on current accounts of other budget organizations - in precious metals
16037 A Accrued interest receivables on overdraft accounts of other budget organizations - in precious metals
16038 A Overdue principal debts on overdraft accounts of other budget organizations - in precious metals
16039 A Overdue interest debts on overdraft accounts of other budget organizations - in precious metals

1604 Overdraft on current accounts of state funds - in national currency

16040 A Overdraft on current accounts of the State Oil Fund of the Republic of Azerbaijan - in national currency
16042 A Accrued interest receivables on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in national currency
16043 A Overdue principal debts on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in national currency
16044 A Overdue interest debts on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in national currency
16045 A Overdraft on current accounts of other state funds - in national currency
16047 A Accrued interest receivables on overdraft accounts of other state funds - in national currency
16048 A Overdue principal debts on overdraft accounts of other state funds - in national currency
16049 A Overdue interest debts on overdraft accounts of other state funds - in national currency

1605 Overdraft on current accounts of state funds - in foreign currency

16050 A Overdraft on current accounts of the State Oil Fund of the Republic of Azerbaijan - in foreign currency
16052 A Accrued interest receivables on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in foreign currency
16053 A Overdue principal debts on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in foreign currency
16054 A Overdue interest debts on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in foreign currency
16055 A Overdraft on current accounts of other state funds - in foreign currency
16057 A Accrued interest receivables on overdraft accounts of other state funds - in foreign currency
16058 A Overdue principal debts on overdraft accounts of other state funds - in foreign currency

16059	A	Overdue interest debts on overdraft accounts of other state funds -in foreign currency
1606	Overdraft on current accounts of state funds - in precious metals	
16060	A	Overdraft on current accounts of the State Oil Fund of the Republic of Azerbaijan - in precious metals
16062	A	Accrued interest receivables on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in precious metals
16063	A	Overdue principal debts on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in precious metals
16064	A	Overdue interest debts on overdraft accounts of the State Oil Fund of the Republic of Azerbaijan - in precious metals
16065	A	Overdraft on current accounts of other state funds - in precious metals
16067	A	Accrued interest receivables on overdraft accounts of other state funds - in precious metals
16068	A	Overdue principal debts on overdraft accounts of other state funds - in precious metals
16069	A	Overdue interest debts on overdraft accounts of other state funds -in precious metals
1611	Short-term loans to budget organizations - in national currency	
16110	A	Short-term loans to the Central Treasury - in national currency
16112	A	Accrued interest receivables on short-term loans to the Central Treasury - in national currency
16113	A	Overdue principal debts on short term loans to the Central Treasury - in national currency
16114	A	Overdue interest debts on short-term loans to the Central Treasury - in national currency
16115	A	Short-term loans to other budget organizations - in national currency
16117	A	Accrued interest receivables on short-term loans to other budget organizations - in national currency
16118	A	Overdue principal debts on short-term loans to other budget organizations - in national currency
16119	A	Overdue interest debts on short-term loans to other budget organizations - in national currency
1612	Short-term loans to budget organizations - in foreign currency	
16120	A	Short-term loans to the Central Treasury - in foreign currency
16122	A	Accrued interest receivables on short-term loans to the Central Treasury - in foreign currency
16123	A	Overdue principal debts on short term loans to the Central Treasury - in foreign currency
16124	A	Overdue interest debts on short-term loans to the Central Treasury - in foreign currency
16125	A	Short-term loans to other budget organizations - in foreign currency
16127	A	Accrued interest receivables on short-term loans to other budget organizations - in foreign currency
16128	A	Overdue principal debts on short-term loans to other budget organizations - in foreign currency

16129 A Overdue interest debts on short-term loans to other budget organizations- in foreign currency

1613 Short-term loans to budget organizations - in precious metals

16130 A Short-term loans to the Central Treasury - in precious metals

16132 A Accrued interest receivables on short-term loans to the Central Treasury - in precious metals

16133 A Overdue principal debts on short term loans to the Central Treasury - in precious metals

16134 A Overdue interest debts on short-term loans to the Central Treasury - in precious metals

16135 A Short-term loans to other budget organizations - in precious metals

16137 A Accrued interest receivables on short-term loans to other budget organizations - in precious metals

16138 A Overdue principal debts on short-term loans to other budget organizations - in precious metals

16139 A Overdue interest debts on short-term loans to other budget organizations - in precious metals

1614 Short-term loans to state funds - in national currency

16140 A Short-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency

16142 A Accrued interest receivables on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency

16143 A Overdue principal debts on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency

16144 A Overdue interest debts on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency

16145 A Short-term loans to other state funds - in national currency

16147 A Accrued interest receivables on short-term loans to other state funds - in national currency

16148 A Overdue principal debts on short-term loans to other state funds - in national currency

16149 A Overdue interest debts on short-term loans to other state funds - in national currency

1615 Short-term loans to state funds - in foreign currency

16150 A Short-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency

16152 A Accrued interest receivables on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency

16153 A Overdue principal debts on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency

16154 A Overdue interest debts on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency

16155 A Short-term loans to other state funds - in foreign currency

16157 A Accrued interest receivables on short-term loans to other state funds - in foreign currency

- 16158 A Overdue principal debts on short-term loans to other state funds - in foreign currency
- 16159 A Overdue interest debts on short-term loans to other state funds - in foreign currency

1616 Short-term loans to state funds - in precious metals

- 16160 A Short-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
- 16162 A Accrued interest receivables on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
- 16163 A Overdue principal debts on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
- 16164 A Overdue interest debts on short-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
- 16165 A Short-term loans to other state funds - in precious metals
- 16167 A Accrued interest receivables on short-term loans to other state funds - in precious metals
- 16168 A Overdue principal debts on short-term loans to other state funds - in foreign currency - in precious metals
- 16169 A Overdue interest debts on short-term loans to other state funds - in precious metals

1631 Long-term loans to budget organizations - in national currency

- 16310 A Long-term loans to the State Treasury - in national currency
- 16312 A Accrued interest receivables on long-term loans to the Central Treasury - in national currency
- 16313 A Overdue principal debts to the Central Treasury on long-term loans - in national currency
- 16314 A Overdue interest debts to the Central Treasury on long-term loans - in national currency
- 16315 A Long-term loans to other budget organizations - in national currency
- 16317 A Accrued interest receivables on long-term loans to other budget organizations - in national currency
- 16318 A Overdue principal debts on long-term loans to other budget organizations - in national currency
- 16319 A Overdue interest debts on long-term loans to other budget organizations - in national currency

1632 Long-term loans to budget organizations - in foreign currency

- 16320 A Long-term loans to the State Treasury - in foreign currency
- 16322 A Accrued interest receivables on long-term loans to the Central Treasury - in foreign currency
- 16323 A Overdue principal debts to the Central Treasury on long-term loans- in foreign currency
- 16324 A Overdue interest debts to the Central Treasury on long-term loans - in foreign currency
- 16325 A Long-term loans to other budget organizations - in foreign currency
- 16327 A Accrued interest receivables on long-term loans to other budget organizations - in foreign currency

- 16328 A Overdue principal debts on long-term loans to other budget organizations - in foreign currency
- 16329 A Overdue interest debts on long-term loans to other budget organizations - in foreign currency

1633 Long-term loans to budget organizations - in precious metals

- 16330 A Long-term loans to the State Treasury - in precious metals
- 16332 A Accrued interest receivables on long-term loans to the Central Treasury - in precious metals
- 16333 A Overdue principal debts to the Central Treasury on long-term loans- in precious metals
- 16334 A Overdue interest debts to the Central Treasury on long-term loans - in precious metals
- 16335 A Long-term loans to other budget organizations - in precious metals
- 16337 A Accrued interest receivables on long-term loans to other budget organizations - in precious metals
- 16338 A Overdue principal debts on long-term loans to other budget organizations - in precious metals
- 16339 A Overdue interest debts on long-term loans to other budget organizations - in precious metals

1634 Long-term loans to state funds - in national currency

- 16340 A Long-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency
- 16342 A Accrued interest receivables on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency
- 16343 A Overdue principal debts on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency
- 16344 A Overdue interest debts on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in national currency
- 16345 A Long-term loans to other state funds - in national currency
- 16347 A Accrued interest receivables on long-term loans to other state funds - in national currency
- 16348 A Overdue principal debts on long-term loans to other state funds - in national currency
- 16349 A Overdue interest debts on long-term loans to other state funds - in national currency

1635 Long-term loans to state funds - in foreign currency

- 16350 A Long-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency
- 16352 A Accrued interest receivables on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency
- 16353 A Overdue principal debts on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency
- 16354 A Overdue interest debts on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in foreign currency
- 16355 A Long-term loans to other state funds - in foreign currency

16357	A	Accrued interest receivables on long-term loans to other state funds - in foreign currency
16358	A	Overdue principal debts on long-term loans to other state funds - in foreign currency
16359	A	Overdue interest debts on long-term loans to other state funds - in foreign currency
1636	Long-term loans to state funds - in precious metals	
16360	A	Long-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
16362	A	Accrued interest receivables on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
16363	A	Overdue principal debts on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
16364	A	Overdue interest debts on long-term loans to the State Oil Fund of the Republic of Azerbaijan - in precious metals
16365	A	Long-term loans to other state funds - in precious metals
16367	A	Accrued interest receivables on long-term loans to other state funds - in precious metals
16368	A	Overdue principal debts on long-term loans to other state funds - in precious metals
16369	A	Overdue interest debts on long-term loans to other state funds - in precious metals
1691	Impairment allowance on loans to state funds and budget organizations - in national currency	
16910	K-A	Impairment allowance on loans to budget organizations - in national currency
16911	K-A	Impairment allowance on loans to state funds - in national currency
1696	Adjustments on loans to state funds and budget organizations - in national currency	
16960	A	Positive adjustments on loans to state funds and budget organizations - in national currency
16961	K-A	Negative adjustments on loans to state funds and budget organizations - in national currency
1697	Adjustments on loans to state funds and budget organizations - in foreign currency	
16970	A	Positive adjustments on loans to state funds and budget organizations - in foreign currency
16971	K-A	Negative adjustments on loans to state funds and budget organizations - in foreign currency
1698	Adjustments on loans to state funds and budget organizations - in precious metals	
16980	A	Positive adjustments on loans to state funds and budget organizations - in precious metals
16981	K-A	Negative adjustments on loans to state funds and budget organizations - in precious metals

17	SETTLEMENTS WITH INTERNATIONAL FINANCIAL INSTITUTIONS		
1701	Settlements with the International Monetary Fund - in national currency		
AMB	17011	A	International Monetary Fund Quota - in national currency
AMB	17012	A	Securities issued under loans from International Monetary Fund - in national currency
AMB	17016	A	Other settlements with the International Monetary Fund - in national currency
AMB	17017	A	Accrued interest receivables on settlements with the International Monetary Fund - in national currency
1702	Settlements with the International Monetary Fund - in foreign currency		
AMB	17023	A	Deposits placed with the International Monetary Fund - in foreign currency
AMB	17026	A	Other settlements with the International Monetary Fund - in foreign currency
AMB	17027	A	Accrued interest receivables on settlements with the International Monetary Fund - in foreign currency
1703	Settlements with the International Monetary Fund - in special drawing rights		
AMB	17033	A	Deposits placed with the International Monetary Fund – in special drawing rights
AMB	17036	A	Other settlements with the International Monetary Fund - in special drawing rights
AMB	17037	A	Accrued interest receivables on settlements with the International Monetary Fund - in special drawing rights
1704	Settlements with other international financial institutions- in national currency		
	17042	A	Settlements with other international financial institutions - in national currency
	17046	A	Securities issued on loans borrowed from other international financial institutions - in national currency
	17047	A	Accrued interest receivables on settlements with other international financial institutions - in national currency
1705	Settlements with other international financial institutions- in foreign currency		
	17056	A	Settlements with other international financial institutions- in foreign currency
	17057	A	Accrued interest receivables on settlements with other international financial institutions - in foreign currency
1706	Settlements with international financial institutions- in precious metals		
	17066	A	Settlements with international financial institutions- in precious metals
	17067	A	Accrued interest receivables on settlements with other international financial institutions - in precious metals
1796	Adjustments of settlements with international financial institutions- in national currency		
	17960	A	Positive adjustments on settlements with international financial institutions - in national currency
	17961	K-A	Negative adjustments on settlements with international financial institutions - in national currency
1797	Adjustments of settlements with international financial institutions- in foreign currency		
	17970	A	Positive adjustments on settlements with international financial institutions - in foreign currency

17971	K-A	Negative adjustments on settlements with international financial institutions - in foreign currency
1798	Adjustments of settlements with international financial institutions- in precious metals	
17980	A	Positive adjustments on settlements with international financial institutions - in precious metals
17981	K-A	Negative adjustments on settlements with international financial institutions - in precious metals
18	LOANS TO STATE-OWNED LEGAL ENTITIES, MUNICIPALITIES AND PUBLIC ORGANIZATIONS	
1801	Overdraft on current accounts of state-owned legal entities operating in mining sector - in national currency	
KT	18010	A Overdraft on current accounts of state-owned legal entities operating in mining sector - in national currency
KT	18012	A Accrued interest receivable on current accounts of state-owned legal entities operating in mining sector in overdraft - in national currency
KT	18013	A Overdue principal debts on current accounts of state-owned legal entities operating in mining sector in overdraft- in national currency
KT	18014	A Overdue interest debts accrued on current accounts of state-owned legal entities operating in mining sector in overdraft - in national currency
1802	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft- in national currency	
KT	18020	A Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft – in national currency
KT	18022	A Accrued interest receivable on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft- in national currency
KT	18023	A Overdue principal on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft- in national currency
KT	18024	A Overdue interest debt on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft – in national currency
1803	Current accounts of state-owned legal entities operating in building and construction sector in overdraft - in national currency	
KT	18030	A Current accounts of state-owned legal entities operating in building and construction sector in overdraft- in national currency
KT	18032	A Accrued interest receivable on current accounts of state-owned legal entities operating in building and construction sector in overdraft- in national currency
KT	18033	A Overdue principal on current accounts of state-owned legal entities operating in building and construction sector in overdraft - in national currency
KT	18034	A Overdue interest accrued on current accounts of state-owned legal entities operating in building and construction sector in overdraft- in national currency

1804	Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency		
KT	18040	A	Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
KT	18042	A	Accrued interest receivable on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft – in national currency
KT	18043	A	Overdue principal on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft- in national currency
KT	18044	A	Overdue interest accrued on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
1805	Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in national currency		
KT	18050	A	Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	18052	A	Accrued interest receivable on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft – in national currency
KT	18053	A	Overdue principal on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft – in national currency
KT	18054	A	Overdue interest accrued on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
1806	Current accounts of state-owned legal entities operating in trade and services sectors in overdraft - in national currency		
KT	18060	A	Current accounts of state-owned legal entities operating in trade and services sectors in overdraft - in national currency
KT	18062	A	Accrued interest receivable on current accounts of state-owned legal entities operating in trade and services sectors - in national currency
KT	18063	A	Overdue principal on current accounts of state-owned legal entities operating in trade and services sectors in overdraft- in national currency
KT	18064	A	Overdue interest accrued on current accounts of state-owned legal entities operating in trade and services sector in overdraft - in national currency
1807	Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in national currency		
KT	18070	A	Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sectors in overdraft – in national currency
KT	18072	A	Accrued interest receivable on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in national currency

KT	18073	A	Overdue principal on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in national currency
KT	18074	A	Overdue interest accrued on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in national currency
1808	Current accounts of state-owned legal entities operating in real estate sector in overdraft - in national currency		
KT	18080	A	Current accounts of state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	18082	A	Accrued interest receivable on current accounts of state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	18083	A	Overdue principal on current accounts of state-owned legal entities operating in real estate sector – in national currency
KT	18084	A	Overdue interest accrued on current accounts of state-owned entities operating in real estate sector- in national currency
1809	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in national currency		
KT	18090	A	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft – in national currency
KT	18092	A	Accrued interest receivables on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in national currency
KT	18093	A	Overdue principal on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in national currency
KT	18094	A	Overdue interest accrued on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in national currency
1811	Current accounts of state-owned legal entities operating in mining sector in overdraft - in foreign currency		
KT	18110	A	Current accounts of state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	18112	A	Accrued interest receivable on current accounts of state-owned legal entities operating in mining sector - in foreign currency
KT	18113	A	Overdue principal on current accounts of state-owned legal entities operating in mining sector - in foreign currency
KT	18114	A	Overdue interest accrued on current accounts of state-owned legal entities operating in mining sector in overdraft - in foreign currency
1812	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency		
KT	18120	A	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft – in foreign currency

KT	18122	A	Accrued interest receivable on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	18123	A	Overdue principal on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	18124	A	Overdue interest accrued on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
1813	Current accounts of state-owned legal entities operating in building and construction sector in overdraft - in foreign currency		
KT	18130	A	Current accounts of state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	18132	A	Accrued interest receivable on current accounts of state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	18133	A	Overdue principal on current accounts of state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	18134	A	Overdue interest accrued on current accounts of state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
1814	Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency		
KT	18140	A	Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	18142	A	Accrued interest receivable on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft – in foreign currency
KT	18143	A	Overdue principal on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	18144	A	Overdue interest accrued on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
1815	Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency		
KT	18150	A	Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	18152	A	Accrued interest receivable on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft – in foreign currency
KT	18153	A	Overdue principal on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	18154	A	Overdue interest accrued on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
1816	Current accounts of state-owned legal entities operating in trade and services sector in overdraft- in foreign currency		

KT	18160	A	Current accounts of state-owned legal entities operating in trade and services sector in overdraft - in foreign currency
KT	18162	A	Accrued interest receivable on current accounts of state-owned legal entities operating in trade and services sector in overdraft – in foreign currency
KT	18163	A	Overdue principal on current accounts of state-owned legal entities operating in trade and services sector in overdraft in foreign currency
KT	18164	A	Overdue interest accrued on current accounts of state-owned legal entities operating in trade and services sector in overdraft - in foreign currency
1817	Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in foreign currency		
KT	18170	A	Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in foreign currency
KT	18172	A	Accrued interest receivable on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in foreign currency
KT	18173	A	Overdue principal on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in foreign currency
KT	18174	A	Overdue interest accrued on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in foreign currency
1818	Current accounts of state-owned legal entities operating in real estate sector in overdraft - in foreign currency		
KT	18180	A	Current accounts of state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	18182	A	Accrued interest receivable on current accounts of state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	18183	A	Overdue principal on current accounts of state-owned legal entities operating in real estate sector in overdraft – in foreign currency
KT	18184	A	Overdue interest accrued on current accounts of state-owned legal entities operating in real estate sector in overdraft - in foreign currency
1819	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in foreign currency		
KT	18190	A	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in foreign currency
KT	18192	A	Accrued interest receivables on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in foreign currency
KT	18193	A	Overdue principal on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in foreign currency
KT	18194	A	Overdue principal on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in foreign currency

1821	Current accounts of state-owned legal entities operating in mining sector in overdraft - in precious metals		
KT	18210	A	Current accounts of state-owned legal entities operating in mining sector in overdraft - in precious metals
KT	18212	A	Accrued interest receivable on current accounts of state-owned legal entities operating in mining sector in overdraft – in precious metals
KT	18213	A	Overdue principal on current accounts of state-owned legal entities operating in mining sector in overdraft - in precious metals
KT	18214	A	Overdue interest accrued on current accounts of state-owned legal entities operating in mining sector in overdraft - in precious metals
1822	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals		
KT	18220	A	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
KT	18222	A	Accrued interest receivable on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
KT	18223	A	Overdue principal on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
KT	18224	A	Overdue interest accrued on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
1823	Current accounts of state-owned legal entities operating in building and construction sector in overdraft - in precious metals		
KT	18230	A	Current accounts of state-owned legal entities operating in building and construction sector in overdraft - in precious metals
KT	18232	A	Accrued interest receivable on current accounts of state-owned legal entities operating in building and construction sector in overdraft - in precious metals
KT	18233	A	Overdue principal on current accounts of state-owned legal entities operating in building and construction sector in overdraft - in precious metals
KT	18234	A	Overdue interest accrued on current accounts of state-owned legal entities operating in building and construction sector in overdraft - in precious metals
1824	Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals		
KT	18240	A	Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
KT	18242	A	Accrued interest receivable on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
KT	18243	A	Overdue principal on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
KT	18244	A	Overdue interest accrued on current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals

1825	Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals		
KT	18250	A	Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals
KT	18252	A	Accrued interest receivable on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft – in precious metals
KT	18253	A	Overdue principal on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft – in precious metals
KT	18254	A	Overdue interest accrued on current accounts of state-owned legal entities operating in transportation and communication sector in overdraft – in precious metals
1826	Current accounts of state-owned legal entities operating in trade and services sector in overdraft - in precious metals		
KT	18260	A	Current accounts of state-owned legal entities operating in trade and services sector in overdraft - in precious metals
KT	18262	A	Accrued interest receivable on current accounts of state-owned legal entities operating in trade and services sector in overdraft – in precious metals
KT	18263	A	Overdue principal on current accounts of state-owned legal entities operating in trade and services sector in overdraft - in precious metals
KT	18264	A	Overdue interest accrued on current accounts of state-owned legal entities operating in trade and services sector in overdraft - in precious metals
1827	Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in precious metals		
KT	18270	A	Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in precious metals
KT	18272	A	Accrued interest receivable on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in precious metals
KT	18273	A	Overdue principal on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in precious metals
KT	18274	A	Overdue interest accrued on current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in precious metals
1828	Current accounts of state-owned legal entities operating in real estate sector in overdraft - in precious metals		
KT	18280	A	Current accounts of state-owned legal entities operating in real estate sector in overdraft - in precious metals
KT	18282	A	Accrued interest receivable on current accounts of state-owned legal entities operating in real estate sector in overdraft – in precious metals
KT	18283	A	Overdue principal on current accounts of state-owned legal entities operating in real estate sector in overdraft – in precious metals

KT	18284	A	Overdue interest accrued on current accounts of state-owned legal entities operating in real estate sector in overdraft - in precious metals
1829	Current accounts of state-owned legal entities, municipalities, and public organizations, operating in other sectors in overdraft - in precious metals		
KT	18290	A	Current accounts of state-owned legal entities, municipalities, and public organizations, operating in other sectors in overdraft - in precious metals
KT	18292	A	Accrued interest receivable on current accounts of state-owned operating in other sectors in overdraft - in precious metals
KT	18293	A	Overdue principal on current accounts of state-owned operating in other sectors in overdraft - in precious metals
KT	18294	A	Overdue interest accrued on current accounts of state-owned operating in other sectors in overdraft - in precious metals
1831	Short-term loans to state-owned legal entities operating in mining sector- in national currency		
KT	18310	A	Short-term loans to state-owned legal entities operating in mining sector - in national currency
KT	18312	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in mining sector - in national currency
KT	18313	A	Overdue principal on short-term loans to state-owned legal entities operating in mining sector - in national currency
KT	18314	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in mining sector - in national currency
1832	Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	18320	A	Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	18322	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	18323	A	Overdue principal on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	18324	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
1833	Short-term loans to state-owned legal entities operating in building and construction sector - in national currency		
KT	18330	A	Short-term loans to state-owned legal entities operating in building and construction sector - in national currency
KT	18332	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in building and construction sector in national currency
KT	18333	A	Overdue principal on short-term loans to state-owned legal entities operating in building and construction sector - in national currency

KT	18334	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in building and construction sector - in national currency
1834	Short-term loans to state-owned legal entities operating in industrial and manufacturing sector- in national currency		
KT	18340	A	Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	18342	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	18343	A	Overdue principal on short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	18344	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
1835	Short-term loans to state-owned legal entities operating in transportation and communication sector - in national currency		
KT	18350	A	Short-term loans to state-owned legal entities operating in transportation and communication sector - in national currency
KT	18352	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in transportation and communication sector - in national currency
KT	18353	A	Overdue principal on short-term loans to state-owned legal entities operating in transportation and communication sector -in national currency
KT	18354	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in transportation and communication sector - in national currency
1836	Short-term loans to state-owned legal entities operating in trade and services sector - in national currency		
KT	18360	A	Short-term loans to state-owned legal entities operating in trade and services sector - in national currency
KT	18362	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in trade and services sector - in national currency
KT	18363	A	Overdue principal on short-term loans to state-owned legal entities operating in trade and services sector - in national currency
KT	18364	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in trade and services sector - in national currency
1837	Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency		
KT	18370	A	Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector -in national currency
KT	18372	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
KT	18373	A	Overdue principal on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency

KT	18374	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
1838	Short-term loans to state-owned legal entities operating in real estate sector - in national currency		
KT	18380	A	Short-term loans to state-owned legal entities operating in real estate sector - in national currency
KT	18382	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in real estate sector - in national currency
KT	18383	A	Overdue principal on short-term loans to state-owned legal entities operating in real estate sector - in national currency
KT	18384	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in real estate sector - in national currency
1839	Short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency		
KT	18390	A	Short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency
KT	18392	A	Accrued interest receivable on short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
KT	18393	A	Overdue principal on short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
KT	18394	A	Overdue interest accrued on short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency
1841	Short-term loans to state-owned legal entities operating in mining sector - in foreign currency		
KT	18410	A	Short-term loans to state-owned legal entities operating in mining sector - in foreign currency
KT	18412	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in mining sector - in foreign currency
KT	18413	A	Overdue principal on short-term loans to state-owned legal entities operating in mining sector – in foreign currency
KT	18414	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in mining sector - in foreign currency
1842	Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
KT	18420	A	Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	18422	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency

KT	18423	A	Overdue principal on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	18424	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
1843	Short-term loans to state-owned operating in building and construction sector - in foreign currency		
KT	18430	A	Short-term loans to state-owned operating in building and construction sector - in foreign currency
KT	18432	A	Accrued interest receivable on short-term loans to state-owned operating in building and construction sector - in foreign currency
KT	18433	A	Overdue principal on short-term loans to state-owned operating in building and construction sector in foreign currency
KT	18434	A	Overdue interest accrued on short-term loans to state-owned operating in building and construction sector - in foreign currency
1844	Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	18440	A	Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	18442	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	18443	A	Overdue short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	18444	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
1845	Short-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	18450	A	Short-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	18452	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	18453	A	Overdue principal on short-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	18454	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
1846	Short-term loans to state-owned legal entities operating in trade and services - in foreign currency		
KT	18460	A	Short-term loans to state-owned legal entities operating in trade and services sector - in foreign currency
KT	18462	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in trade and services sector - in foreign currency

KT	18463	A	Overdue principal on short-term loans to state-owned legal entities operating in trade and services - in foreign currency
KT	18464	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in trade and services - in foreign currency
1847	Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency		
KT	18470	A	Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency
KT	18472	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing - in foreign currency
KT	18473	A	Overdue principal on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing - in foreign currency
KT	18474	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing - in foreign currency
1848	Short-term loans to state-owned legal entities operating in real estate sector - in foreign currency		
KT	18480	A	Short-term loans to state-owned legal entities operating in real estate sector - in foreign currency
KT	18482	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in real estate sector - in foreign currency
KT	18483	A	Overdue principal on short-term loans to state-owned legal entities operating in real estate sector - in foreign currency
KT	18484	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in real estate sector - in foreign currency
1849	Short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in foreign currency		
KT	18490	A	Short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in foreign currency
KT	18492	A	Accrued interest receivable on short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	18493	A	Overdue principal on short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	18494	A	Overdue interest accrued on short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
1851	Short-term loans to state-owned legal entities operating in mining sector - in precious metals		
KT	18510	A	Short-term loans to state-owned legal entities operating in mining sector - in precious metals
KT	18512	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in mining sector - in precious metals

KT	18513	A	Overdue principal on short-term loans to state-owned legal entities operating in mining sector in precious metals
KT	18514	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in mining sector in precious metals
1852	Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	18520	A	Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	18522	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	18523	A	Overdue principal on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	18524	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
1853	Short-term loans to state-owned legal entities operating in building and construction sector - in precious metals		
KT	18530	A	Short-term loans to state-owned legal entities operating in building and construction sector - in precious metals
KT	18532	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in building and construction sector - in precious metals
KT	18533	A	Overdue principal on short-term loans to state-owned legal entities operating in building and construction sector in precious metals
KT	18534	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in building and construction sector in precious metals
1854	Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals		
KT	18540	A	Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	18542	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	18543	A	Overdue principal on short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	18544	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
1855	Short-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	18550	A	Short-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals
KT	18552	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals

KT	18553	A	Overdue principal on short-term loans to state-owned legal entities operating in transportation and communication sector -in precious metals
KT	18554	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals
1856	Short-term loans to state-owned legal entities operating in trade and services sector - in precious metals		
KT	18560	A	Short-term loans to state-owned legal entities operating in trade and services sector - in precious metals
KT	18562	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in trade and services sector - in precious metals
KT	18563	A	Overdue principal on short-term loans to state-owned legal entities operating in trade and services sector - in precious metals
KT	18564	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in trade and services sector - in precious metals
1857	Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals		
KT	18570	A	Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
KT	18572	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
KT	18573	A	Overdue principal on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
KT	18574	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
1858	Short-term loans to state-owned legal entities operating in real estate sector - in precious metals		
KT	18580	A	Short-term loans to state-owned legal entities operating in real estate sector - in precious metals
KT	18582	A	Accrued interest receivable on short-term loans to state-owned legal entities operating in real estate sector - in precious metals
KT	18583	A	Overdue principal on short-term loans to state-owned legal entities operating in real estate sector - in precious metals
KT	18584	A	Overdue interest accrued on short-term loans to state-owned legal entities operating in real estate sector - in precious metals
1859	Short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals		
KT	18590	A	Short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals
KT	18592	A	Accrued interest receivables on short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals

KT	18593	A	Overdue principal on short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals
KT	18594	A	Overdue interest accrued on short-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals
1861	Long-term loans to state-owned legal entities operating in mining sector - in national currency		
KT	18610	A	Long-term loans to state-owned legal entities operating in mining sector - in national currency
KT	18612	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in mining sector -in national currency
KT	18613	A	Overdue principal on long-term loans to state-owned legal entities operating in mining sector – in national currency
KT	18614	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in mining sector - in national currency
1862	Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency - in national currency		
KT	18620	A	Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency -in national currency
KT	18622	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in energy, gas, steam, and water - in national currency
KT	18623	A	Overdue principal on long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	18624	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
1863	Long-term loans to state-owned legal entities operating in building and construction sector - in national currency		
KT	18630	A	Long-term loans to state-owned legal entities operating in building and construction sector - in national currency
KT	18632	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in building and construction sector - in national currency
KT	18633	A	Overdue principal on long-term loans to state-owned legal entities operating in building and construction sector in national currency
KT	18634	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in building and construction sector - in national currency
1864	Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency		
KT	18640	A	Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency

KT	18642	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	18643	A	Overdue principal on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	18644	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in industrial and manufacturing sector -in national currency
1865	Long-term loans to state-owned legal entities operating in transportation and communication sector - in national currency		
KT	18650	A	Long-term loans to state-owned legal entities operating in transportation and communication sector - in national currency
KT	18652	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in transportation and communication sector - in national currency
KT	18653	A	Overdue principal on long-term loans to state-owned legal entities operating in transportation and communication sector -in national currency
KT	18654	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in transportation and communication sector - in national currency
1866	Long-term loans to state-owned legal entities operating in trade and services - in national currency		
KT	18660	A	Long-term loans to state-owned legal entities operating in trade and services - in national currency
KT	18662	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in trade and services sector - in national currency
KT	18663	A	Overdue principal on long-term loans to state-owned legal entities operating in trade and services sector -in national currency
KT	18664	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in trade and services sector -in national currency
1867	Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency		
KT	18670	A	Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
KT	18672	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
KT	18673	A	Overdue principal on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
KT	18674	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
1868	Long-term loans to state-owned legal entities operating in real estate sector - in national currency		
KT	18680	A	Long-term loans to state-owned legal entities operating in real estate sector - in national currency
KT	18682	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in real estate sector - in national currency

KT	18683	A	Overdue principal on long-term loans to state-owned legal entities operating in real estate sector -in national currency
KT	18684	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in real estate sector - inational currency
1869	Long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency		
KT	18690	A	Long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency
KT	18692	A	Accrued interest receivable on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency
KT	18693	A	Overdue principal on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency
KT	18694	A	Overdue interest accrued on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in national currency
1871	Long-term loans to state-owned legal entities operating in mining sector - in foreign currency		
KT	18710	A	Long-term loans to state-owned legal entities operating in mining sector - in foreign currency
KT	18712	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in mining sector -in foreign currency
KT	18713	A	Overdue principal on long-term loans to state-owned legal entities operating in mining sector – in foreign currency
KT	18714	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in mining sector - in foreign currency
1872	Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency		
KT	18720	A	Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	18722	A	Accrued interest receivables on Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	18723	A	Overdue principal on Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	18724	A	Overdue interest accrued on Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
1873	Long-term loans to state-owned legal entities operating in building and construction sector- in foreign currency		
KT	18730	A	Long-term loans to state-owned legal entities operating in building and construction sector - in foreign currency

KT	18732	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in building and construction -in foreign currency
KT	18733	A	Overdue principal on long-term loans to state-owned legal entities operating in building and construction - in foreign currency
KT	18734	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in building and construction sector - in foreign currency
1874	Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	18740	A	Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	18742	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	18743	A	Overdue principal on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	18744	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
1875	Long-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	18750	A	Long-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	18752	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in transportation and communication sector- in foreign currency
KT	18753	A	Overdue principal on long-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	18754	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
1876	Long-term loans to state-owned legal entities operating in trade and services - in foreign currency		
KT	18760	A	Long-term loans to state-owned legal entities operating in trade and services - in foreign currency - in foreign currency
KT	18762	A	Accrued interest receivables on long-term loans to state-owned legal entities operating in trade and services - in foreign currency
KT	18763	A	Overdue principal on long-term loans to state-owned legal entities operating in trade and services - in foreign currency
KT	18764	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in trade and services -in foreign currency
1877	Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency		
KT	18770	A	Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency

KT	18772	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency
KT	18773	A	Overdue principal on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency
KT	18774	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency
1878	Long-term loans to state-owned legal entities operating in real estate sector - in foreign currency		
KT	18780	A	Long-term loans to state-owned legal entities operating in real estate sector - in foreign currency
KT	18782	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in real estate sector - in foreign currency
KT	18783	A	Overdue principal on long-term loans to state-owned legal entities operating in real estate sector - in foreign currency
KT	18784	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in real estate sector - in foreign currency
1879	Long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in foreign currency		
KT	18790	A	Long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in foreign currency
KT	18792	A	Accrued interest receivables on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in foreign currency
KT	18793	A	Overdue principal on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in foreign currency
KT	18794	A	Overdue interest accrued on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in foreign currency
1881	Long-term loans to state-owned legal entities operating in mining sector - in precious metals		
KT	18810	A	Long-term loans to state-owned legal entities operating in mining sector - in precious metals
KT	18812	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in mining sector - in precious metals
KT	18813	A	Overdue principal on long-term loans to state-owned legal entities operating in mining sector - in precious metals
KT	18814	A	Overdue interest accrued on long-term loans to legal entities operating in mining sector - in precious metals
1882	Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	18820	A	Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals

KT	18822	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	18823	A	Overdue principal on long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	18824	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
1883	Long-term loans to state-owned legal entities operating in building and construction sector - in precious metals		
KT	18830	A	Long-term loans to state-owned legal entities operating in building and construction sector - in precious metals
KT	18832	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in building and construction sector - in precious metals
KT	18833	A	Overdue principal on long-term loans to state-owned legal entities operating in building and construction sector - in precious metals
KT	18834	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in mining sector - in precious metals
1884	Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals		
KT	18840	A	Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	18842	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	18843	A	Overdue principal on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	18844	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
1885	Long-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	18850	A	Long-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals
KT	18852	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals
KT	18853	A	Overdue principal on long-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals
KT	18854	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals
1886	Long-term loans to state-owned legal entities operating in trade and services sector - in precious metals		
KT	18860	A	Long-term loans to state-owned legal entities operating in trade and services sector - in precious metals

KT	18862	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in trade and services sector - in precious metals
KT	18863	A	Overdue principal on long-term loans to state-owned legal entities operating in trade and services sector - in precious metals
KT	18864	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in trade and services sector - in precious metals
1887	Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals		
KT	18870	A	Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
KT	18872	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
KT	18873	A	Overdue principal on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
KT	18874	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
1888	Long-term loans to state-owned legal entities operating in real estate sector - in precious metals		
KT	18880	A	Long-term loans to state-owned legal entities operating in real estate sector - in precious metals
KT	18882	A	Accrued interest receivable on long-term loans to state-owned legal entities operating in real estate sector - in precious metals
KT	18883	A	Overdue principal on long-term loans to state-owned legal entities operating in real estate sector - in precious metals
KT	18884	A	Overdue interest accrued on long-term loans to state-owned legal entities operating in real estate sector - in precious metals
1889	Long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals		
KT	18890	A	Long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals
KT	18892	A	Accrued interest receivables on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals
KT	18893	A	Overdue principal on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals
KT	18894	A	Overdue interest accrued on long-term loans to state-owned legal entities, municipalities, and public organizations, operating in other sectors - in precious metals
1891	Impairment allowance on loans to state-owned legal entities, municipalities, and public organizations - in national currency		

KT	18910	K-A	Impairment allowance on loans to state-owned legal entities, municipalities, and public organizations - in national currency
1896	Adjustments on loans to state-owned legal entities, municipalities, and public organizations - in national currency		
KT	18960	A	Positive adjustments on loans to state-owned legal entities, municipalities, and public organizations - in national currency
KT	18961	K-A	Negative adjustments on loans to state-owned legal entities, municipalities, and public organizations - in national currency
1897	Adjustments on loans to state-owned legal entities, municipalities, and public organizations - in foreign currency		
KT	18970	A	Positive adjustments on loans to state-owned legal entities, municipalities, and public organizations - in foreign currency
KT	18971	K-A	Negative adjustments on loans to state-owned legal entities, municipalities, and public organizations - in foreign currency
1898	Adjustments on loans to state-owned legal entities, municipalities, and public organizations - in precious metals		
KT	18980	A	Positive adjustments on loans to state-owned legal entities, municipalities, and public organizations - in precious metals
KT	18981	K-A	Negative adjustments on loans to state-owned legal entities, municipalities, and public organizations - in precious metals

20 LOANS TO NON-STATE-OWNED LEGAL ENTITIES

2001	Current accounts of resident non-state-owned legal entities operating in mining sector in overdraft- in national currency		
KT	20010	A	Current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	20012	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	20013	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	20014	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	20015	A	Current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	20017	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	20018	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	20019	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in national currency

2002	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency		
KT	20020	A	Current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
KT	20022	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
KT	20023	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
KT	20024	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
KT	20025	A	Current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft- in national currency
KT	20027	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
KT	20028	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
KT	20029	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
2003	Current accounts of non-state-owned legal entities operating in building and construction sector in overdraft - in national currency		
KT	20030	A	Current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
KT	20032	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
KT	20033	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
KT	20034	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
KT	20035	A	Current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
KT	20037	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
KT	20038	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency

KT	20039	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
2004	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency		
KT	20040	A	Current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
KT	20042	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
KT	20043	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft -in national currency
KT	20044	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - inational currency
KT	20045	A	Current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
KT	20047	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
KT	20048	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
KT	20049	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
2005	Current accounts of non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency		
KT	20050	A	Current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	20052	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - inational currency
KT	20053	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	20054	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	20055	A	Current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	20057	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency

KT	20058	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	20059	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
2006	Current accounts of non-state-owned legal entities operating in trade and services sector in overdraft - in national currency		
KT	20060	A	Current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in national currency
KT	20062	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in national currency
KT	20063	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft- in national currency
KT	20064	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in national currency
KT	20065	A	Current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft- in national currency
KT	20067	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft - in national currency
KT	20068	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft - in national currency
KT	20069	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft - in national currency
2007	Current accounts of non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency		
KT	20070	A	Current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency
KT	20072	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency
KT	20073	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency
KT	20074	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency
KT	20075	A	Current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency
KT	20077	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency

KT	20078	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency
KT	20079	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in national currency
2008	Current accounts of non-state-owned legal entities operating in real estate sector in overdraft- in national currency		
KT	20080	A	Current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	20082	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	20083	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	20084	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	20085	A	Current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	20087	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft- in national currency
KT	20088	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	20089	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
2009	Current accounts of non-state-owned legal entities operating in other sectors in overdraft- in national currency		
KT	20090	A	Current accounts of resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
KT	20092	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft in national currency
KT	20093	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft- in national currency
KT	20094	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
KT	20095	A	Current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
KT	20097	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
KT	20098	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
KT	20099	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in national currency

2011	Current accounts of non-state-owned legal entities operating in mining sector in overdraft - in foreign currency		
KT	20110	A	Current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	20112	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	20113	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	20114	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	20115	A	Current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	20117	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	20118	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	20119	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
2012	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency		
KT	20120	A	Current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	20122	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	20123	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	20124	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	20125	A	Current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	20127	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	20128	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
KT	20129	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency

2013	Current accounts of non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency		
KT	20130	A	Current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	20132	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft -in foreign currency
KT	20133	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	20134	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	20135	A	Current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	20137	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	20138	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
KT	20139	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
2014	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency		
KT	20140	A	Current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	20142	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	20143	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	20144	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	20145	A	Current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	20147	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
KT	20148	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency

KT	20149	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
2015	Current accounts of non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency		
KT	20150	A	Current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	20152	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft -in foreign currency
KT	20153	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	20154	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	20155	A	Current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	20157	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	20158	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	20159	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
2016	Current accounts of non-state-owned legal entities operating in trade and services sector in overdraft - in foreign currency		
KT	20160	A	Current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in foreign currency
KT	20162	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in foreign currency
KT	20163	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft-in foreign currency
KT	20164	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft -in foreign currency
KT	20165	A	Current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft - in foreign currency
KT	20167	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft- in foreign currency
KT	20168	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft - in foreign currency

KT	20169	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in trade and services sector in overdraft - in foreign currency
2017	Current accounts of non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency		
KT	20170	A	Current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
KT	20172	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
KT	20173	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
KT	20174	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
KT	20175	A	Current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
KT	20177	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
KT	20178	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
KT	20179	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in foreign currency
2018	Current accounts of non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency		
KT	20180	A	Current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	20182	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	20183	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	20184	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	20185	A	Current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	20187	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	20188	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency

KT	20189	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
2019	Current accounts of non-state-owned legal entities operating in other sectors in overdraft - in foreign currency		
KT	20190	A	Current accounts of resident non-state-owned legal entities operating in other sectors in overdraft - in foreign currency
KT	20192	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft - in foreign currency
KT	20193	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft in foreign currency
KT	20194	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft – in foreign currency
KT	20195	A	Current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in foreign currency
KT	20197	A	Accrued interest receivable on current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in foreign currency
KT	20198	A	Overdue principal on current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in foreign currency
KT	20199	A	Overdue interest accrued on current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in foreign currency
2021	Current accounts of non-state-owned legal entities operating in mining sector in overdraft - in precious metals		
KT	20210	A	Current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in precious metals
KT	20212	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in precious metals
KT	20213	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in precious metals
KT	20214	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in precious metals
2022	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals		
KT	20220	A	Current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
KT	20222	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
KT	20223	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
KT	20224	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious

metals

2023	Current accounts of non-state-owned legal entities operating in building and construction sector in overdraft - in precious metals		
KT	20230	A	Current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in precious metals
KT	20232	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in precious metals
KT	20233	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in precious metals
KT	20234	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in building and construction sector in overdraft - in precious metals
2024	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals		
KT	20240	A	Current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
KT	20242	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
KT	20243	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
KT	20244	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
2025	Current accounts of non-state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals		
KT	20250	A	Current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals
KT	20252	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals
KT	20253	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals
KT	20254	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals
2026	Current accounts of non-state-owned legal entities operating in trade and services sector in overdraft - in precious metals		
KT	20260	A	Current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in precious metals

KT	20262	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in precious metals
KT	20263	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in precious metals
KT	20264	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in trade and services sector in overdraft - in precious metals
2027	Current accounts of non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in precious metals		
KT	20270	A	Current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in precious metals
KT	20272	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in precious metals
KT	20273	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in precious metals
KT	20274	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, or fishing sector in overdraft - in precious metals
2028	Current accounts of non-state-owned legal entities operating in real estate sector in overdraft - in precious metals		
KT	20280	A	Current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in precious metals
KT	20282	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in precious metals
KT	20283	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in precious metals
KT	20284	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in precious metals
2029	Current accounts of non-state-owned legal entities operating in other sectors in overdraft- in precious metals		
KT	20290	A	Current accounts of resident non-state-owned legal entities operating in other sectors in overdraft - in precious metals
KT	20292	A	Accrued interest receivable on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft – in precious metals
KT	20293	A	Overdue principal on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft – in precious metals
KT	20294	A	Overdue interest accrued on current accounts of resident non-state-owned legal entities operating in other sectors in overdraft in precious metals
2031	Short-term loans to non-state-owned legal entities operating in mining sector - in national		

currency

KT	20310	A	Short-term loans to resident non-state-owned legal entities operating in mining sector - in national currency
KT	20312	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in mining sector - in national currency
KT	20313	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in mining sector- in national currency
KT	20314	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in mining - in national currency
KT	20315	A	Short-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	20317	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	20318	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	20319	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
2032	Short-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	20320	A	Short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20322	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20323	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20324	A	overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20325	A	Short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20327	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20328	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20329	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
2033	Short-term loans to non-state-owned legal entities operating in building and construction sector- in national currency		
KT	20330	A	Short-term loans to resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20332	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in national currency

KT	20333	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in building and construction - in national currency
KT	20334	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20335	A	Short-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20337	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in building and construction sector- in national currency
KT	20338	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20339	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in national currency
2034	Short-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in national currency		
KT	20340	A	Short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20342	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20343	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20344	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20345	A	Short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20347	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20348	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20349	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
2035	Short-term loans to non-state-owned legal entities operating in transportation and communication sector - in national currency		
KT	20350	A	Short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20352	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20353	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20354	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency

KT	20355	A	Short-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20357	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20358	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20359	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
2036	Short-term loans to non-state-owned legal entities operating in trade and services sector - in national currency		
KT	20360	A	Short-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20362	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20363	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20364	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20365	A	Short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20367	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20368	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20369	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
2037	Short-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency		
KT	20370	A	Short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20372	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20373	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20374	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20375	A	Short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20377	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency

KT	20378	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20379	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
2038	Short-term loans to non-state-owned legal entities operating in real estate sector - in national currency		
KT	20380	A	Short-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20382	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency

KT	20383	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20384	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20385	A	Short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20387	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20388	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20389	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
2039	Short-term loans to non-state-owned legal entities operating in other sectors - in national currency		
KT	20390	A	Short-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20392	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20393	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20394	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20395	A	Short-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	20397	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	20398	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	20399	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
2041	Short-term loans to non-state-owned legal entities operating in mining sector - in foreign currency		
KT	20410	A	Short-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20412	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20413	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20414	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20415	A	Short-term loans to non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20417	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in mining sector - in foreign currency

KT	20418	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in mining sector- in foreign currency
KT	20419	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in mining sector - in foreign currency
2042	Short-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
KT	20420	A	Short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20422	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20423	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20424	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20425	A	Short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20427	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20428	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20429	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
2043	Short-term loans to non-state-owned legal entities operating in building and construction sector- in foreign currency		
KT	20430	A	Short-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20432	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20433	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20434	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20435	A	Short-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20437	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20438	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20439	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency

2044	Short-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	20440	A	Short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20442	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20443	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	20444	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20445	A	Short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20447	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20448	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20449	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
2045	Short-term loans to non-state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	20450	A	Short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20452	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20453	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20454	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20455	A	Short-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20457	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20458	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20459	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
2046	Short-term loans to non-state-owned legal entities operating in trade and services sector- in foreign currency		
KT	20460	A	Short-term loans to resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20462	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in trade and services sector - in foreign currency

KT	20463	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in trade and services sector- in foreign currency
KT	20464	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in trade and services sector- in foreign currency
KT	20465	A	Short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20467	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20468	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20469	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
2047	Short-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency		
KT	20470	A	Short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector- in foreign currency
KT	20472	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20473	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20474	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20475	A	Short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector- in foreign currency
KT	20477	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20478	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20479	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
2048	Short-term loans to non-state-owned legal entities operating in real estate sector - in foreign currency		
KT	20480	A	Short-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20482	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20483	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20484	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20485	A	Short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency

KT	20487	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20488	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20489	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
2049	Short-term loans to non-state-owned legal entities operating in other sectors - in foreign currency		
KT	20490	A	Short-term loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20492	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20493	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in other sectors-in foreign currency
KT	20494	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20495	A	Short-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20497	A	Accrued interest receivable on short-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20498	A	Overdue principal on short-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20499	A	Overdue interest accrued on short-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
2051	Short-term loans to non-state-owned legal entities operating in mining sector - in precious metals		
KT	20510	A	Short-term loans to resident non-state-owned legal entities operating in mining sector - in precious metals
KT	20512	A	Accrued interest receivables on short-term loans to resident non-state-owned legal entities operating in mining sector- in precious metals
KT	20513	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in mining sector - in precious metals
KT	20514	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in mining sector - in precious metals
2052	Short-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	20520	A	Short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	20522	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	20523	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals

KT	20524	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
2053	Short-term loans to non-state-owned legal entities operating in building and construction sector - in precious metals		
KT	20530	A	Short-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
KT	20532	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
KT	20533	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
KT	20534	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
2054	Short-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals		
KT	20540	A	Short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	20542	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	20543	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	20544	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
2055	Short-term loans to non-state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	20550	A	Short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	20552	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	20553	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	20554	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
2056	Short-term loans to non-state-owned legal entities operating in trade and services sector- in precious metals		
KT	20560	A	Short-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals
KT	20562	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals
KT	20563	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals

KT	20564	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals
2057	Short-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals		
KT	20570	A	Short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
KT	20572	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
KT	20573	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
KT	20574	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
2058	Short-term loans to non-state-owned legal entities operating in real estate sector - in precious metals		
KT	20580	A	Short-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	20582	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	20583	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	20584	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
2059	Short-term loans to non-state-owned legal entities operating in other sectors - in precious metals		
KT	20590	A	Short-term loans to resident non-state-owned legal entities operating in other sectors - in precious metals
KT	20592	A	Accrued interest receivable on short-term loans to resident non-state-owned legal entities operating in other sectors - in precious metals
KT	20593	A	Overdue principal on short-term loans to resident non-state-owned legal entities operating in other sectors - in precious metals
KT	20594	A	Overdue interest accrued on short-term loans to resident non-state-owned legal entities operating in other sectors - in precious metals
2061	Long-term loans to non-state-owned legal entities operating in mining sector - in national currency		
KT	20610	A	Long-term loans to resident non-state-owned legal entities operating in mining sector - in national currency
KT	20612	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in mining sector - in national currency
KT	20613	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in mining sector - in national currency

KT	20614	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in mining sector - in national currency
KT	20615	A	Long-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	20617	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	20618	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	20619	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
2062	Long-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	20620	A	Long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20622	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20623	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20624	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20625	A	Long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20627	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20628	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	20629	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
2063	Long-term loans to non-state-owned legal entities operating in building and construction sector - in national currency		
KT	20630	A	Long-term loans to resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20632	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20633	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20634	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20635	A	Long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in national currency

KT	20637	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20638	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in national currency
KT	20639	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in national currency
2064	Long-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in national currency		
KT	20640	A	Long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20642	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20643	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20644	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing - in national currency
KT	20645	A	Long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20647	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20648	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	20649	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
2065	Long-term loans to non-state-owned legal entities operating in transportation and communication sector - in national currency		
KT	20650	A	Long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20652	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20653	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20654	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20655	A	Long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20657	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	20658	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency

KT	20659	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
2066	Long-term loans to non-state-owned legal entities operating in trade and services sector - in national currency		
KT	20660	A	Long-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20662	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20663	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20664	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20665	A	Long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20667	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20668	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
KT	20669	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in national currency
2067	Long-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency		
KT	20670	A	Long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20672	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20673	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20674	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20675	A	Long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20677	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20678	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
KT	20679	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
2068	Long-term loans to non-state-owned legal entities operating in real estate sector - in national currency		

KT	20680	A	Long-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20682	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20683	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20684	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20685	A	Long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20687	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20688	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	20689	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
2069	Long-term loans to non-state-owned legal entities operating in other sectors - in national currency		
KT	20690	A	Long-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20692	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20693	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20694	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in other sectors - in national currency
KT	20695	A	Long-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	20697	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	20698	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	20699	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
2071	Long-term loans to non-state-owned legal entities operating in mining sector - in foreign currency		
KT	20710	A	Long-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20712	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20713	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency

KT	20714	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20715	A	Long-term loans to non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20717	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20718	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	20719	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in mining sector - in foreign currency
2072	Long-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
sKT	20720	A	Long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in foreign currency
KT	20722	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20723	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20724	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20725	A	Long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20727	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20728	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	20729	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
2073	Long-term loans to non-state-owned legal entities operating in building and construction sector - in foreign currency		
KT	20730	A	Long-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20732	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20733	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20734	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20735	A	Long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency

KT	20737	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20738	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency
KT	20739	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in building and construction sector - in foreign currency
2074	Long-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	20740	A	Long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20742	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20743	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20744	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20745	A	Long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20747	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20748	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	20749	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
2075	Long-term loans to non-state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	20750	A	Long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20752	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20753	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20754	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20755	A	Long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20757	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	20758	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency

KT	20759	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
2076	Long-term loans to non-state-owned legal entities operating in trade and services sector - in foreign currency		
KT	20760	A	Long-term loans to resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20762	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20763	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in trade and services sector- in foreign currency
KT	20764	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20765	A	Long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20767	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20768	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
KT	20769	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in trade and services sector - in foreign currency
2077	Long-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency		
KT	20770	A	Long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20772	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20773	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20774	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20775	A	Long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20777	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20778	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
KT	20779	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
2078	Long-term loans to non-state-owned legal entities operating in real estate sector - in foreign currency		

KT	20780	A	Long-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20782	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20783	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20784	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20785	A	Long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20787	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20788	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	20789	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
2079	Long-term loans to non-state-owned legal entities operating in other sectors - in foreign currency		
KT	20790	A	Long-term loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20792	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20793	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20794	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20795	A	Long-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20797	A	Accrued interest receivable on long-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20798	A	Overdue principal on long-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	20799	A	Overdue interest accrued on long-term loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
2081	Long-term loans to non-state-owned legal entities operating in mining sector - in precious metals		
KT	20810	A	Long-term loans to resident non-state-owned legal entities operating in mining sector - in precious metals
KT	20812	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in mining sector - in precious metals
KT	20813	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in mining sector - in precious metals

KT	20814	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in mining sector - in precious metals
2082	Long-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	20820	A	Long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	20822	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	20823	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	20824	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
2083	Long-term loans to non-state-owned legal entities operating in building and construction sector - in precious metals		
KT	20830	A	Long-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
KT	20832	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
KT	20833	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
KT	20834	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in building and construction sector - in precious metals
2084	Long-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals		
KT	20840	A	Long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	20842	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	20843	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	20844	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
2085	Long-term loans to non-state-owned legal entities operating in transportation and communication sector- in precious metals		
KT	20850	A	Long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	20852	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals

KT	20853	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	20854	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
2086	Long-term loans to non-state-owned legal entities operating in trade and services sector - in precious metals		
KT	20860	A	Long-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals
KT	20862	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals
KT	20863	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals
KT	20864	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in trade and services sector - in precious metals
2087	Long-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals		
KT	20870	A	Long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
KT	20872	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
KT	20873	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
KT	20874	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
2088	Long-term loans to non-state-owned legal entities operating in real estate sector - in precious metals		
KT	20880	A	Long-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	20882	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	20883	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	20884	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in real estate sector - in precious metals
2089	Long-term loans to non-state-owned legal entities operating in other sectors - in precious metals		
KT	20890	A	Long-term loans to resident non-state-owned legal entities operating in other sectors - in precious metals
KT	20892	A	Accrued interest receivable on long-term loans to resident non-state-owned legal entities operating in other sectors - in precious metals
KT	20893	A	Overdue principal on long-term loans to resident non-state-owned legal entities operating in other sectors - in precious metals

KT	20894	A	Overdue interest accrued on long-term loans to resident non-state-owned legal entities operating in other sectors -in precious metals
2091	Impairment allowance on loans to non-state-owned legal entities - in national currency		
KT	20910	K-A	Impairment allowance on loans to non-state resident legal entities - in national currency
KT	20911	K-A	Impairment allowance on loans to non-state non-resident legal entities - in national currency
2096	Adjustments of loans to non-state-owned legal entities - in national currency		
KT	20960	A	Positive adjustments on loans to non-state-owned legal entities - in national currency
KT	20961	K-A	Negative adjustments on loans to non-state-owned legal entities - in national currency
2097	Adjustments of loans to non-state-owned legal entities - in foreign currency		
KT	20970	A	Positive adjustments on loans to non-state-owned legal entities - in foreign currency
KT	20971	K-A	Negative adjustments on loans to non-state-owned legal entities - in foreign currency
2098	Adjustments of loans to non-state-owned legal entities -in precious metals		
KT	20980	A	Positive adjustments on loans to non-state-owned legal entities - in precious metals
KT	20981	K-A	Negative adjustments on loans to non-state-owned legal entities - in precious metals
21	LOANS TO INDIVIDUALS AND ENTREPRENEURS		
2101	Current accounts of individuals in overdraft - in national currency		
KT	21010	A	Current accounts of resident individuals in overdraft - in national currency
KT	21012	A	Accrued interest receivable on current accounts of resident individuals in overdraft - in national currency
KT	21013	A	Overdue principal on current accounts of resident individuals in overdraft - in national currency
KT	21014	A	Overdue interest accrued on current accounts of resident individuals in overdraft - in national currency
KT	21015	A	Current accounts of non-resident individuals in overdraft - in national currency
KT	21017	A	Accrued interest receivable on current accounts of non-resident individuals in overdraft - in national currency
KT	21018	A	Overdue principal on current accounts of non-resident individuals in overdraft - in national currency
KT	21019	A	Overdue interest accrued on current accounts of non-resident individuals in overdraft - in national currency
2102	Current accounts of individuals in overdraft - in foreign currency		
KT	21020	A	Current accounts of resident individuals in overdraft - in foreign currency

KT	21022	A	Accrued interest receivable on current accounts of resident individuals in overdraft - in foreign currency
KT	21023	A	Overdue principal on current accounts of resident individuals in overdraft - in foreign currency
KT	21024	A	Overdue interest accrued on current accounts of resident individuals in overdraft - in foreign currency
KT	21025	A	Current accounts of non-resident individuals in overdraft - in foreign currency
KT	21027	A	Accrued interest receivable on current accounts of non-resident individuals in overdraft - in foreign currency
KT	21028	A	Overdue principal on current accounts of non-resident individuals in overdraft - in foreign currency
KT	21029	A	Overdue interest accrued on current accounts of non-resident individuals in overdraft - in foreign currency
2104	Current accounts of entrepreneurs in overdraft - in national currency		
KT	21040	A	Current accounts of resident entrepreneurs in overdraft - in national currency
KT	21042	A	Accrued interest receivable on current accounts of resident entrepreneurs in overdraft - in national currency
KT	21043	A	Overdue principal on current accounts of resident entrepreneurs in overdraft - in national currency
KT	21044	A	Overdue interest accrued on current accounts of resident entrepreneurs in overdraft - in national currency
KT	21045	A	Current accounts of non-resident entrepreneurs in overdraft - in national currency
KT	21047	A	Accrued interest receivable on current accounts of non-resident entrepreneurs in overdraft - in national currency
KT	21048	A	Overdue principal on current accounts of non-resident entrepreneurs in overdraft - in national currency
KT	21049	A	Overdue interest accrued on current accounts of non-resident entrepreneurs in overdraft - in national currency
2105	Current accounts of entrepreneurs in overdraft - in foreign currency		
KT	21050	A	Current accounts of resident entrepreneurs in overdraft - in foreign currency
KT	21052	A	Accrued interest receivable on current accounts of resident entrepreneurs in overdraft - in foreign currency
KT	21053	A	Overdue principal on current accounts of resident entrepreneurs in overdraft - in foreign currency
KT	21054	A	Overdue interest accrued on current accounts of resident entrepreneurs in overdraft - in foreign currency
KT	21055	A	Current accounts of non-resident entrepreneurs in overdraft - in foreign currency
KT	21057	A	Accrued interest receivable on current accounts of non-resident entrepreneurs in overdraft - in foreign currency
KT	21058	A	Overdue principal on current accounts of non-resident entrepreneurs in overdraft - in foreign currency
KT	21059	A	Overdue interest accrued on current accounts of non-resident entrepreneurs in overdraft - in foreign currency
2106	Current accounts of entrepreneurs in overdraft - in precious metals		
KT	21060	A	Current accounts of resident entrepreneurs in overdraft - in precious metals

KT	21062	A	Accrued interest receivable on current accounts of resident entrepreneurs in overdraft - in precious metals
KT	21063	A	Overdue principal on current accounts of resident entrepreneurs in overdraft -in precious metals
KT	21064	A	Overdue interest accrued on current accounts of resident entrepreneurs in overdraft - inprecious metals
2107	Loans to individuals issued under plastic cards - in national currency		
KT	21070	A	Loans to resident individuals issued under plastic cards - in national currency
KT	21072	A	Accrued interest receivable on loans to resident individuals issued under plastic cards - in national currency
KT	21073	A	Overdue principal on loans to resident individuals issued under plastic cards - in national currency
KT	21074	A	Overdue interest accrued on loans to resident individuals issued under plastic cards - in national currency
KT	21075	A	Loans to non-resident individuals issued under plastic cards – in national currency
KT	21077	A	Accrued interest receivable on loans to non-resident individuals issued under plastic cards - in national currency
KT	21078	A	Overdue principal on loans to non-resident individuals issued under plastic cards - in national currency
KT	21079	A	Overdue interest accrued on loans to non-resident individuals issued under plastic cards - in national currency
2108	Loans to individuals issued under plastic cards - in foreign currency		
KT	21080	A	Loans to resident individuals issued under plastic cards - in foreign currency
KT	21082	A	Accrued interest receivable on loans to resident individuals issued under plastic cards - in foreign currency
KT	21083	A	Overdue principal on loans to resident individuals issued under plastic cards - in foreign currency
KT	21084	A	Overdue interest accrued on loans to resident individuals issued under plastic cards - in foreign currency
KT	21085	A	Loans to non-resident individuals issued under plastic cards – in foreign currency
KT	21087	A	Accrued interest receivable on loans to non-resident individuals issued under plastic cards - in foreign currency
KT	21088	A	Overdue principal on loans to non-resident individuals issued under plastic cards - in foreign currency
KT	21089	A	Overdue interest accrued on loans to non-resident individuals issued under plastic cards - in foreign currency
2111	Short-term loans to individuals - in national currency		
	21110	A	Short-term loans to resident individuals - in national currency
	21112	A	Accrued interest receivable on short-term loans to resident individuals - in national currency
	21113	A	Overdue principal on short-term loans to resident individuals - in national currency
	21114	A	Overdue interest accrued on short-term loans to resident individuals - in national currency
KT	21115	A	Short-term loans to non-resident individuals - in national currency

KT	21117	A	Accrued interest receivable on short-term loans to non-resident individuals - in national currency
KT	21118	A	Overdue principal on short-term loans to non-resident individuals - in national currency
KT	21119	A	Overdue interest accrued on short-term loans to non-resident individuals - in national currency
2112	Short-term loans to individuals - in foreign currency		
	21120	A	Short-term loans to resident individuals - in foreign currency
	21122	A	Accrued interest receivable on short-term loans to resident individuals - in foreign currency
	21123	A	Overdue principal on short-term loans to resident individuals - in foreign currency
	21124	A	Overdue interest accrued on short-term loans to resident individuals - in foreign currency
KT	21125	A	Short-term loans to non-resident individuals - in foreign currency
KT	21127	A	Accrued interest receivable on short-term loans to non-resident individuals - in foreign currency
KT	21128	A	Overdue principal on short-term loans to non-resident individuals - in foreign currency
KT	21129	A	Overdue interest accrued on short-term loans to non-resident individuals - in foreign currency
2114	Short-term loans to entrepreneurs - in national currency		
KT	21140	A	Short-term loans to resident entrepreneurs - in national currency
KT	21142	A	Accrued interest receivable on short-term loans to resident entrepreneurs - in national currency
KT	21143	A	Overdue principal on short-term loans to resident entrepreneurs - in national currency
KT	21144	A	Overdue interest accrued on short-term loans to resident entrepreneurs - in national currency
KT	21145	A	Short-term loans to non-resident entrepreneurs - in national currency
KT	21147	A	Accrued interest receivable on short-term loans to non-resident entrepreneurs - in national currency
KT	21148	A	Overdue principal on short-term loans to non-resident entrepreneurs - in national currency
KT	21149	A	Overdue interest accrued on short-term loans to non-resident entrepreneurs - in national currency
2115	Short-term loans to entrepreneurs - in foreign currency		
KT	21150	A	Short-term loans to resident entrepreneurs - in foreign currency
KT	21152	A	Accrued interest receivable on short-term loans to resident entrepreneurs - in foreign currency
KT	21153	A	Overdue principal on short-term loans to resident entrepreneurs - in foreign currency
KT	21154	A	Overdue interest accrued on short-term loans to resident entrepreneurs - in foreign currency
KT	21155	A	Short-term loans to non-resident entrepreneurs - in foreign currency
KT	21157	A	Accrued interest receivable on short-term loans to non-resident entrepreneurs - in foreign currency

KT	21158	A	Overdue principal on short-term loans to non-resident entrepreneurs - in foreign currency
KT	21159	A	Overdue interest accrued on short-term loans to non-resident entrepreneurs - in foreign currency
2116	Short-term loans to entrepreneurs - in precious metals		
KT	21160	A	Short-term loans to resident entrepreneurs - in precious metals
KT	21162	A	Accrued interest receivable on short-term loans to resident entrepreneurs - in precious metals
KT	21163	A	Overdue principal on short-term loans to resident entrepreneurs - in precious metals
KT	21164	A	Overdue interest accrued on short-term loans to resident entrepreneurs - in precious metals
2121	Long-term loans to individuals - in national currency		
	21210	A	Long-term loans to resident individuals - in national currency
	21212	A	Accrued interest receivable on long-term loans to resident individuals - in national currency
	21213	A	Overdue principal on long-term loans to resident individuals - in national currency
	21214	A	Overdue interest accrued on long-term loans to resident individuals - in national currency
KT	21215	A	Long-term loans to non-resident individuals - in national currency
KT	21217	A	Accrued interest receivable on long-term loans to non-resident individuals - in national currency
KT	21218	A	Overdue principal on long-term loans to non-resident individuals - in national currency
KT	21219	A	Overdue interest accrued on long-term loans to non-resident individuals - in national currency
2122	Long-term loans to individuals - in foreign currency		
	21220	A	Long-term loans to resident individuals - in foreign currency
	21222	A	Accrued interest receivable on long-term loans to resident individuals - in foreign currency
	21223	A	Overdue principal on long-term loans to resident individuals - in foreign currency
	21224	A	Overdue interest accrued on long-term loans to resident individuals - in foreign currency
KT	21225	A	Long-term loans to non-resident individuals - in foreign currency
KT	21227	A	Accrued interest receivable on long-term loans to non-resident individuals - in foreign currency
KT	21228	A	Overdue principal on long-term loans to non-resident individuals - in foreign currency
KT	21229	A	Overdue interest accrued on long-term loans to non-resident individuals - in foreign currency
2124	Long-term loans to entrepreneurs - in national currency		
KT	21240	A	Long-term loans to resident entrepreneurs - in national currency
KT	21242	A	Accrued interest receivable on long-term loans to resident entrepreneurs - in national currency
KT	21243	A	Overdue principal on long-term loans to resident entrepreneurs - in national currency

KT	21244	A	Overdue interest accrued on long-term loans to resident entrepreneurs - in national currency
KT	21245	A	Long-term loans to non-resident entrepreneurs – in national currency
KT	21247	A	Accrued interest receivable on long-term loans to non-resident entrepreneurs - in national currency
KT	21248	A	Overdue principal on long-term loans to non-resident entrepreneurs - in national currency
KT	21249	A	Overdue interest accrued on long-term loans to non-resident entrepreneurs - in national currency
2125	Long-term loans to entrepreneurs - in foreign currency		
KT	21250	A	Long-term loans to resident entrepreneurs - in foreign currency
KT	21252	A	Accrued interest receivable on long-term loans to resident entrepreneurs - in foreign currency
KT	21253	A	Overdue principal on long-term loans to resident entrepreneurs - in foreign currency
KT	21254	A	Overdue interest accrued on long-term loans to resident entrepreneurs - in foreign currency
KT	21255	A	Long-term loans to non-resident entrepreneurs – in foreign currency
KT	21257	A	Accrued interest receivable on long-term loans to non-resident entrepreneurs - in foreign currency
KT	21258	A	Overdue principal on long-term loans to non-resident entrepreneurs - in foreign currency
KT	21259	A	Overdue interest accrued on long-term loans to non-resident entrepreneurs - in foreign currency
2126	Long-term loans to entrepreneurs - in precious metals		
KT	21260	A	Long-term loans to resident entrepreneurs - in precious metals
KT	21262	A	Accrued interest receivable on long-term loans to resident entrepreneurs - in precious metals
KT	21263	A	Overdue principal on long-term loans to resident entrepreneurs - in precious metals
KT	21264	A	Overdue interest accrued on long-term loans to resident entrepreneurs - in precious metals
2191	Impairment allowance on loans to individuals and entrepreneurs - in national currency		
	21910	K-A	Impairment allowance on loans to resident individuals - in national currency
KT	21911	K-A	Impairment allowance on loans to non-resident individuals - in national currency
KT	21912	K-A	Impairment allowance on loans to resident entrepreneurs - in national currency
KT	21913	K-A	Impairment allowance on loans to non-resident entrepreneurs - in national currency
2196	Adjustments on loans to individuals and entrepreneurs - in national currency		
	21960	A	Positive adjustments on loans to individuals and entrepreneurs - in national currency
	21961	K-A	Negative adjustments on loans to individuals and entrepreneurs -in national currency
2197	Adjustments on loans to individuals and entrepreneurs - in foreign currency		

21970	A	Positive adjustments on loans to individuals and entrepreneurs - in foreign currency
21971	K-A	Negative adjustments on loans to individuals and entrepreneurs -in foreign currency
2198	Adjustments on loans to individuals and entrepreneurs - in precious metals	
KT 21980	A	Positive adjustments on loans to individuals and entrepreneurs – in precious metals
KT 21981	K-A	Negative adjustments on loans to individuals and entrepreneurs - in precious metals
23	OTHER LOANS AND OPERATIONS	
2301	Short-term loans issued under letters of credit - in national currency	
23010	A	Short-term loans issued under letters of credit - in national currency
23012	A	Accrued interest receivable on short-term loans issued under letters of credit - in national currency
23013	A	Overdue principal on short-term loans issued under letters of credit - in national currency
23014	A	Overdue interest accrued on short-term loans issued under letters of credit - in national currency
2302	Short-term loans issued under letters of credit - in foreign currency	
23020	A	Short-term loans issued under letters of credit - in foreign currency
23022	A	Accrued interest receivable on short-term loans issued under letters of credit - in foreign currency
23023	A	Overdue principal on short-term loans issued under letters of credit - in foreign currency
23024	A	Overdue interest accrued on short-term loans issued under letters of credit - in foreign currency
2303	Short-term loans issued under guarantee letters - in national currency	
23030	A	Short-term loans issued under guarantee letters - in national currency
23032	A	Accrued interest receivable on short-term loans issued under guarantee letters - in national currency
23033	A	Overdue principal on short-term loans issued under guarantee letters - in national currency
23034	A	Overdue interest accrued on short-term loans issued under guarantee letters - in national currency
2304	Short-term loans issued under guarantee letters - in foreign currency	
23040	A	Short-term loans issued under guarantee letters - in foreign currency
23042	A	Accrued interest receivable on short-term loans issued under guarantee letters - in foreign currency
23043	A	Overdue principal on short-term loans issued under guarantee letters - in foreign currency
23044	A	Overdue interest accrued on short-term loans issued under guarantee letters - in foreign currency

2307	Other short-term loans - in national currency	
23070	A	Other short-term loans - in national currency
23072	A	Accrued interest receivables on other short-term loans - in national currency
23073	A	Overdue principal on other short-term loans - in national currency
23074	A	Overdue interest accrued on other short-term loans - in national currency
2308	Other short-term loans - in foreign currency	
23080	A	Other short-term loans - in foreign currency
23082	A	Accrued interest receivables on other short-term loans - in foreign currency
23083	A	Overdue principal on other short-term loans - in foreign currency
23084	A	Overdue interest accrued on other short-term loans - in foreign currency
2309	Other short-term loans - in precious metals	
23090	A	Other short-term loans - in precious metals
23092	A	Accrued interest receivables on other short-term loans – in precious metals
23093	A	Overdue principal on other short-term loans - in precious metals
23094	A	Overdue interest accrued on other short-term loans - in precious metals
2311	Long-term loans issued under letters of credit - in national currency	
23110	A	Long-term loans issued under letters of credit - in national currency
23112	A	Accrued interest receivable on long-term loans issued under letters of credit - in national currency
23113	A	Overdue principal on long-term loans issued under letters of credit - in national currency
23114	A	Overdue interest accrued on long-term loans issued under letters of credit - in national currency
2312	Long-term loans issued under letters of credit - in foreign currency	
23120	A	Long-term loans issued under letters of credit - in foreign currency
23122	A	Accrued interest receivable on long-term loans issued under letters of credit - in foreign currency
23123	A	Overdue principal on long-term loans issued under letters of credit - in foreign currency
23124	A	Overdue interest accrued on long-term loans issued under letters of credit - in foreign currency
2313	Long-term loans issued under guarantee letters - in national currency	
23130	A	Long-term loans issued under guarantee letters - in national currency
23132	A	Accrued interest receivable on long-term loans issued under guarantee letters - in national currency
23133	A	Overdue principal on long-term loans issued under guarantee letters - in national currency
23134	A	Overdue interest accrued on long-term loans issued under guarantee letters - in national currency
2314	Long-term loans issued under guarantee letters - in foreign currency	
23140	A	Long-term loans issued under guarantee letters - in foreign currency
23142	A	Accrued interest receivable on long-term loans issued under guarantee letters - in foreign currency

	23143	A	Overdue principal on long-term loans issued under guarantee letters - in foreign currency
	23144	A	Overdue interest accrued on long-term loans issued under guarantee letters - in foreign currency
2317	Other long-term loans - in national currency		
	23170	A	Other long-term loans - in national currency
	23172	A	Accrued interest receivables on other long-term loans - in national currency
	23173	A	Overdue principal on other long-term loans - in national currency
	23174	A	Overdue interest accrued on other long-term loans - in national currency
2318	Other long-term loans - in foreign currency		
	23180	A	Other long-term loans - in foreign currency
	23182	A	Accrued interest receivables on other long-term loans – in foreign currency
	23183	A	Overdue principal on other long-term loans - in foreign currency
	23184	A	Overdue interest accrued on other long-term loans - in foreign currency
2319	Other long-term loans - in precious metals		
	23190	A	Other long-term loans - in precious metals
	23192	A	Accrued interest receivables on other long-term loans – in precious metals
	23193	A	Overdue principal on other long-term loans – in precious metals
	23194	A	Overdue interest accrued on other long-term loans - in precious metals
2320	Broker operations - in national currency		
KT	23200	A	Broker operations - in national currency
KT	23202	A	Accrued fee and commission receivable on Broker operations – in national currency
KT	23203	A	Overdue amounts on Broker operations - in national currency
2321	Broker operations - in foreign currency		
KT	23210	A	Broker operations - in foreign currency
KT	23212	A	Accrued fee and commission receivable on Broker operations – in foreign currency
KT	23213	A	Overdue amounts on Broker operations - in foreign currency
2322	Leasing operations - in national currency		
	23220	A	Leasing operations - in national currency
	23222	A	Accrued interest receivables on leasing operations - in national currency
	23223	A	Overdue principal on leasing operations - in national currency
	23224	A	Overdue interest accrued on leasing operations - in national currency
2323	Leasing operations - in foreign currency		
	23230	A	Leasing operations - in foreign currency
	23232	A	Accrued interest receivables on leasing operations - in foreign currency
	23233	A	Overdue principal on leasing operations - in foreign currency
	23234	A	Overdue interest accrued on leasing operations - in foreign currency
2324	Factoring operations- in national currency		
KT	23240	A	Factoring operations- in national currency

KT	23242	A	Accrued fee and commission receivable on factoring operations – in national currency
KT	23243	A	Overdue amounts on factoring operations - in national currency
2325	Factoring operations- in foreign currency		
KT	23250	A	Factoring operations- in foreign currency
KT	23252	A	Accrued fee and commission receivable on factoring operations – in foreign currency
KT	23253	A	Overdue amounts on factoring operations - in foreign currency
2326	Forfeiting operations - in national currency		
KT	23260	A	Forfeiting operations - in national currency
KT	23262	A	Accrued fee and commission receivable on forfeiting operations – in national currency
KT	23263	A	Overdue amounts on forfeiting operations - in national currency
2327	Forfeiting operations - in foreign currency		
KT	23270	A	Forfeiting operations - in foreign currency
KT	23272	A	Accrued fee and commission receivable on forfeiting operations – in foreign currency
KT	23273	A	Overdue amounts on forfeiting operations - in foreign currency
2328	Underwriting and market-maker operations - in national currency		
KT	23280	A	Underwriting and market-maker operations - in national currency
KT	23282	A	Accrued fee and commission receivable on underwriting and market-maker operations - in national currency
2329	Underwriting and market-maker operations - in foreign currency		
KT	23290	A	Underwriting and market-maker operations - in foreign currency
KT	23292	A	Accrued fee and commission receivable on underwriting and market-maker operations - in foreign currency
2330	Other operations - in national currency		
	23300	A	Other operations - in national currency
	23302	A	Accrued receivable on other operations - in national currency
	23303	A	Overdue amounts on other operations - in national currency
2331	Other operations - in foreign currency		
	23310	A	Other operations - in foreign currency
	23312	A	Accrued receivables on other operations - in foreign currency
	23313	A	Overdue amounts on other operations - in foreign currency
2332	Other operations - in precious metals		
	23320	A	Other operations - in precious metals
	23322	A	Accrued receivables on other operations - in precious metals
	23323	A	Overdue amounts on other operations – in precious metals
2391	Impairment allowance on other loans and transactions - in national currency		
	23910	K-A	Impairment allowance on other loans - in national currency

	23911	K-A	Impairment allowance on other transactions - in national currency
2396	Adjustments on other loans - in national currency		
	23960	A	Positive adjustments on other loans - in national currency
	23961	K-A	Negative adjustments on other loans - in national currency
2397	Adjustments on other loans - in foreign currency		
	23970	A	Positive adjustments on other loans - in foreign currency
	23971	K-A	Negative adjustments on other loans - in foreign currency
2398	Adjustments on other loans - in precious metals		
	23980	A	Positive adjustments on other loans - in precious metals
	23981	K-A	Negative adjustments on other loans - in precious metals
24	PROFIT TAX ASSETS		
2401	Current income tax settlements - in national currency		
KT	24010	A	Current income tax settlements - in national currency
2451	Deferred profit tax asset - in national currency		
KT	24510	A	Deferred profit tax asset - in national currency
25	OTHER ASSETS		
2501	Settlements in progress - in national currency		
	25010	A	Settlements in progress on plastic cards - in national currency
	25011	A	Settlements in progress on purchase/sale of foreign currency - in national currency
	25012	A	Settlements in progress on purchase/sale of precious metals - in national currency
	25019	A	Other settlements in progress - in national currency
2502	Settlements in progress - in foreign currency		
	25020	A	Settlements in progress on plastic cards - in foreign currency
	25021	A	Settlements in progress on purchase/sale of foreign currency - in foreign currency
	25022	A	Settlements in progress on purchase/sale of precious metals - in foreign currency
	25029	A	Other settlements in progress - in foreign currency
2503	Accrued commission income - in national currency		
	25030	A	Accrued commission on settlements with legal entities - in national currency
	25031	A	Accrued commission on settlements with individuals - in national currency
	25039	A	Other accrued commissions - in national currency
2504	Accrued commission income - in foreign currency		
	25040	A	Accrued commission on settlements with legal entities - in foreign currency
	25041	A	Accrued commission on settlements with individuals - in foreign currency
	25049	A	Other accrued commissions - in foreign currency
2505	Settlements with employees - in national currency		
	25052	A	Settlements on employee advances - in national currency

	25053	A	Settlements on employee business trips - in national currency
	25059	A	Other employee settlements - in national currency
2506	Settlements with employees - in foreign currency		
	25062	A	Settlements on employee advances - in foreign currency
	25063	A	Settlements on employee business trips - in foreign currency
	25069	A	Other employee settlements - in foreign currency
2507	Items in suspense - in national currency		
	25070	A	Items in suspense on interbank operations - in national currency
	25079	A	Other items in suspense - in national currency
2508	Items in suspense - in foreign currency		
	25080	A	Items in suspense on interbank operations - in foreign currency
	25089	A	Other items in suspense - in foreign currency
2509	Settlements with the State Budget - in national currency		
	25090	A	Settlements with the State Budget - in national currency
2510	Tax receivables (other than income tax) - in national currency		
KT	25100	A	VAT receivables - in national currency
KT	25101	A	Receivable on corporate property tax - in national currency
KT	25102	A	Receivable on corporate land tax - in national currency
	25103	A	Receivable on personal income tax - in national currency
KT	25104	A	Receivable on road tax - in national currency
	25105	A	Withholding tax receivables - in national currency
	25109	A	Other tax receivables - in national currency
2511	Settlements with the state funds- in national currency		
	25110	A	Settlements with the State Social Protection Fun- in national currency
	25119	A	Settlements with other state funds - in national currency
2512	Prepayments - in national currency		
	25120	A	Prepayments for purchase of fixed assets - in national currency
	25121	A	Prepayments for purchase of intangible assets - in national currency
	25122	A	Prepayments for purchase of inventory - in national currency
	25123	A	Prepayments for purchase of services - in national currency
	25129	A	Other prepayments - in national currency
2513	Prepayments - in foreign currency		
	25130	A	Prepayments for purchase of fixed assets - in foreign currency
	25131	A	Prepayments for purchase of intangible assets - in foreign currency
	25132	A	Prepayments for purchase of inventory - in foreign currency
	25133	A	Prepayments for purchase of services - in foreign currency
	25139	A	Other prepayments - in foreign currency
2514	Materials and supplies - in national currency		

	25140	A	Materials and supplies - in national currency
2515	Deferred expenses - in national currency		
	25150	A	Deferred expenses on bank operations - in national currency
	25151	A	Deferred expenses on non-bank business operations - in national currency
	25159	A	Other deferred expenses - in national currency
2516	Deferred expenses - in foreign currency		
	25160	A	Deferred expenses on bank operations - in foreign currency
	25161	A	Deferred expenses on non-bank business operations - in foreign currency
	25169	A	Other deferred expenses - in foreign currency
2517	Inter-branch settlements - in national currency		
	25170	A	Inter-branch settlements - in national currency
	25171	A	Loans and advances to branches - in national currency
2518	Inter-branch settlements - in foreign currency		
	25180	A	Inter-branch settlements - in foreign currency
	25181	A	Loans and advances to branches - in foreign currency
2521	Accrued dividend receivable - in national currency		
KT	25210	A	Accrued dividend receivable from subsidiaries in financial sector - in national currency
KT	25211	A	Accrued dividend receivable from subsidiaries in non-financial sector - in national currency
KT	25212	A	Accrued dividend receivable from associates in financial sector - in national currency
KT	25213	A	Accrued dividend receivable from associates in non-financial sector - in national currency
KT	25219	A	Accrued dividend receivable from other sectors - in national currency
2522	Accrued dividend receivable - in foreign currency		
KT	25220	A	Accrued dividend receivable from subsidiaries in financial sector - in foreign currency
KT	25221	A	Accrued dividend receivable from subsidiaries in non-financial sector - in foreign currency
KT	25222	A	Accrued dividend receivable from associates in financial sector - in foreign currency
KT	25223	A	Accrued dividend receivable from associates in non-financial sector - in foreign currency
KT	25229	A	Accrued dividend receivable from other sectors - in foreign currency
2525	Non-purified precious metals - in precious metals		
	25250	A	Non-purified gold - in precious metals
	25251	A	Non-purified other precious metals - in precious metals
2527	Other assets - in national currency		
	25270	A	Other receivables and other assets - in national currency

2528	Other assets - in foreign currency		
25280	A	Other receivables and other assets - in foreign currency	
2529	Other assets - in precious metals		
25290	A	Other assets - in precious metals	
2591	Impairment allowance on other assets - in national currency		
25910	K-A	Impairment allowance on other assets - in national currency	
26	DERIVATIVE FINANCIAL INSTRUMENTS		
2601	Derivative financial instruments- in national currency		
26010	A	Forwards- in national currency	
26011	A	Options - in national currency	
26012	A	SWAPs - in national currency	
26013	A	Futures - in national currency	
26019	A	Other operations - in national currency	
2602	Derivative financial instruments- in foreign currency		
26020	A	Forwards - in foreign currency	
26021	A	Options- in foreign currency	
26022	A	SWAPs- in foreign currency	
26023	A	Futures - in foreign currency	
26029	A	Other operations - in foreign currency	
27	ASSETS HELD FOR SALE		
2701	Assets held for sale - in national currency		
27010	A	Reposessed movable property - in national currency	
27011	K-A	Impairment on reposessed movable property - in national currency	
27012	A	Reposessed real estate - in national currency	
27013	K-A	Impairment on reposessed real estate - in national currency	
27018	A	Other assets held for sale - in national currency	
27019	K-A	Impairment on other assets held for sale - in national currency	
2702	Assets on disposal group - in national currency		
KT	27020	A	Assets on disposal group - in national currency
	27021	K-A	Impairment on assets on disposal group - in national currency
28	FIXED ASSETS, INTANGIBLE ASSETS, AND INVESTMENT PROPERTY		
2801	Land - in national currency		
28010	A	Land - in national currency	
2802	Buildings and constructions - in national currency		
28020	A	Buildings and constructions - in national currency	
28021	K-A	Accumulated depreciation on buildings and constructions - in national currency	

2803	Furniture and equipment - in national currency	
28030	A	Furniture and equipment - in national currency
28031	K-A	Accumulated depreciation on furniture and equipment - in national currency
2804	Computer and communication equipment - in national currency	
28040	A	Computer and communication equipment - in national currency
28041	K-A	Accumulated depreciation on computer and communication equipment - in national currency
2805	Vehicles - in national currency	
28050	A	Vehicles - in national currency
28051	K-A	Accumulated depreciation on vehicles - in national currency
2806	Other fixed assets - in national currency	
28060	A	Other fixed assets - in national currency
28061	K-A	Accumulated depreciation on other fixed assets - in national currency
2807	Leased property and equipment - in national currency	
28070	A	Leased property and equipment- in national currency
28071	K-A	Accumulated depreciation on leased property and equipment - in national currency
2808	Leasehold improvements - in national currency	
28080	A	Leasehold improvements - in national currency
28081	K-A	Accumulated depreciation on leasehold improvements - in national currency
2809	Construction in progress - in national currency	
28090	A	Construction in progress - in national currency
2810	Works of Art and other collectibles - in national currency	
28100	A	Works of Art and other collectibles - in national currency
2811	Computer software - in national currency	
28110	A	Computer software - in national currency
28111	K-A	Accumulated amortization on computer software - in national currency
2812	Licenses - in national currency	
28120	A	Licenses - in national currency
28121	K-A	Accumulated amortization on licenses - in national currency
2813	Other intangible assets - in national currency	
28130	A	Other intangible assets - in national currency
28131	K-A	Accumulated amortization on other intangible assets - in national currency
2814	Goodwill - in national currency	
28140	A	Goodwill - in national currency
2815	Investment property - in national currency	
28150	A	Investment property - in national currency

28151 K-A Accumulated depreciation on investment property - in national currency

29 INVESTMENTS

2901 Investments in subsidiaries operating in financial sector - in national currency

KT 29010 A Investments in subsidiaries operating in financial sector – in national currency
KT 29013 A/K-A Revaluation of investments in subsidiaries operating in financial sector - in national currency
KT 29016 K-A Impairment on investments in subsidiaries operating in financial sector - in national currency

2902 Investments in subsidiaries operating in non-financial sector - in national currency

KT 29020 A Investments in subsidiaries operating in non-financial sector- in national currency
KT 29023 A/K-A Revaluation on investments in subsidiaries operating in non-financial sector - in national currency
KT 29026 K-A Impairment on investments in subsidiaries operating in non-financial sector - in national currency

2903 Investments in subsidiaries operating in financial sector - in foreign currency

KT 29030 A Investments in subsidiaries operating in financial sector - in foreign currency
KT 29033 A/K-A Revaluation on investments in subsidiaries operating in non-financial sector - in foreign currency
KT 29036 K-A Impairment on investments in subsidiaries operating in non-financial sector - in foreign currency

2904 Investments in subsidiaries operating in non-financial sector - in foreign currency

KT 29040 A Investments in subsidiaries operating in non-financial sector - in foreign currency
KT 29043 A/K-A Revaluation on investments in subsidiaries operating in non-financial sector - in foreign currency
KT 29046 K-A Impairment on investments in subsidiaries operating in non-financial sector - in foreign currency

2905 Investments in associates operating in financial sector - in national currency

KT 29050 A Investments in associates operating in financial sector – in national currency
KT 29053 A/K-A Revaluation on investments in associates operating in financial sector - in national currency
KT 29056 K-A Impairment on investments in associates operating in financial sector - in national currency

2906 Investments in associates operating in non-financial sector - in national currency

KT 29060 A Investments in associates operating in non-financial sector - in national currency
KT 29063 A/K-A Revaluation on investments in associates operating in non-financial sector - in national currency
KT 29066 K-A Impairment on investments in associates operating in non-financial sector in national currency

2907 Investments in associates operating in financial sector - in foreign currency

KT	29070	A	Investments in associates operating in financial sector – in foreign currency
KT	29073	A/K-A	Revaluation on investments in associates operating in financial sector - in foreign currency
KT	29076	K-A	Impairment on investments in associates operating in financial sector - in foreign currency
2908	Investments in associates operating in non-financial sector - in foreign currency		
KT	29080	A	Investments in associates operating in non-financial sector - in foreign currency
KT	29083	A/K-A	Revaluation on investments in associates operating in non-financial sector - in foreign currency
KT	29086	K-A	Impairment on investments in associates operating in non-financial sector - in foreign currency
2909	Investments in other entities operating in financial sector - in national currency		
KT	29090	A	Investments in other entities operating in financial sector – in national currency
KT	29093	A/K-A	Revaluation on investments in other entities operating in financial sector - in national currency
KT	29096	K-A	Impairment on investments in other entities operating in financial sector - in national currency
2910	Investments in other entities operating in non-financial sector - in national currency		
KT	29100	A	Investments in other entities operating in non-financial sector -in national currency
KT	29103	A/K-A	Revaluation on investments in other entities operating in non-financial sector - in national currency
KT	29106	K-A	Impairment on investments in other entities operating in non-financial sector - in national currency
2911	Investments in other entities operating in financial sector - in foreign currency		
KT	29110	A	Investments in other entities operating in financial sector – in foreign currency
KT	29113	A/K-A	Revaluation on investments in other entities operating in financial sector - in foreign currency
KT	29116	K-A	Impairment on investments in other entities operating in financial sector - in foreign currency
2912	Investments in other entities operating in non-financial sector - in foreign currency		
KT	29120	A	Investments in other entities operating in non-financial sector - in foreign currency
KT	29123	A/K-A	Revaluation on investments in other entities operating in non-financial sector - in foreign currency
KT	29126	K-A	Impairment on investments in other entities operating in non-financial sector - in foreign currency
2991	Impairment allowance on investments - in national currency		
KT	29910	K-A	Impairment allowance on investments in subsidiaries operating in financial sector - in national currency
KT	29911	K-A	Impairment allowance on investments in associates operating in financial sector - in national currency
KT	29912	K-A	Impairment allowance on investments in other entities operating in financial sector - in national currency

KT	29913	K-A	Impairment allowance on investments in subsidiaries operating in non-financial sector - in national currency
KT	29914	K-A	Impairment allowance on investments in associates operating in non-financial sector - in national currency
KT	29915	K-A	Impairment allowance on investments in other entities operating in non-financial sector - in national currency

LIABILITIES

31 AMOUNTS DUE TO THE CENTRAL BANK OF THE REPUBLIC OF AZERBAIJAN (CBA)

3102 Correspondent accounts 'Loro' of CBA - in foreign currency

KT	31020	P	Correspondent accounts 'Loro' of CBA - in foreign currency
KT	31021	P	Blocked correspondent accounts 'Loro' of CBA - in foreign currency
KT	31022	P	Accrued interest payable on correspondent accounts 'Loro' of CBAR in foreign currency

3103 Correspondent accounts 'Loro' of CBA - in precious metals

KT	31030	P	Correspondent accounts 'Loro' of CBA - in precious metals
KT	31031	P	Blocked «loro» correspondent accounts of CBA - in precious metals
KT	31032	P	Accrued interest payable on correspondent accounts 'Loro' of CBAR - in precious metals

3104 Correspondent accounts 'Nostro' in CBAR in overdraft - in national currency

KT	31040	P	Correspondent accounts 'Nostro' in CBAR in overdraft - in national currency
KT	31042	P	Accrued interest payable on accounts in CBAR in overdraft - in national currency
KT	31043	P	Overdue principal on accounts in CBAR in overdraft - in national currency
KT	31044	P	Overdue interest accrued on accounts in CBAR in overdraft - in national currency

3105 Correspondent accounts 'Nostro' in CBAR in overdraft - in foreign currency

KT	31050	P	Correspondent accounts 'Nostro' in CBAR in overdraft - in foreign currency
KT	31052	P	Accrued interest payable on accounts in CBAR in overdraft - in foreign currency
KT	31053	P	Overdue principal on accounts in CBAR in overdraft - in foreign currency
KT	31054	P	Overdue interest accrued on accounts in CBAR in overdraft - in foreign currency

3106 Correspondent accounts 'Nostro' in CBAR in overdraft - in precious metals

KT	31060	P	Correspondent accounts 'Nostro' in CBAR in overdraft - in precious metals
KT	31062	P	Accrued interest payable on accounts in CBAR in overdraft - in precious metals
KT	31063	P	Overdue principal on accounts in CBAR in overdraft - in precious metals
KT	31064	P	Overdue interest accrued on accounts in CBAR in overdraft - in precious metals

3111 Short-term deposits from CBAR - in national currency

KT	31110	P	Short-term deposits from CBAR - in national currency
KT	31112	P	Accrued interest payable on short-term deposits from CBAR - in national currency
KT	31113	P	Overdue principal on short-term deposits from CBAR - in national currency
KT	31114	P	Overdue interest accrued on short-term deposits from CBAR - in national currency

3112 Short-term deposits from CBAR - in foreign currency

KT	31120	P	Short-term deposits from CBAR - in foreign currency
KT	31122	P	Accrued interest payable on short-term deposits from CBAR - in foreign currency
KT	31123	P	Overdue principal on short-term deposits from CBAR - in foreign currency
KT	31124	P	Overdue interest accrued on short-term deposits from CBAR - in foreign currency

3113 Short-term deposits from CBAR - in precious metals

KT	31130	P	Short-term deposits from CBAR - in precious metals
KT	31132	P	Accrued interest payable on short-term deposits from CBAR - in precious metals
KT	31133	P	Overdue principal on short-term deposits from CBAR - in precious metals
KT	31134	P	Overdue interest accrued on short-term deposits from CBAR - in precious metals

3114 Short-term loans from CBAR - in national currency

KT	31140	P	Short-term loans from CBAR - in national currency
KT	31142	P	Accrued interest payable on short-term loans from CBAR - in national currency
KT	31143	P	Overdue principal on short-term loans from CBAR - in national currency
KT	31144	P	Overdue interest accrued on short-term loans from CBAR - in national currency

3115 Short-term loans from CBAR - in foreign currency

KT	31150	P	Short-term loans from CBAR - in foreign currency
KT	31152	P	Accrued interest payable on short-term loans from CBAR - in foreign currency
KT	31153	P	Overdue principal on short-term loans from CBAR - in foreign currency
KT	31154	P	Overdue interest accrued on short-term loans from CBAR - in foreign currency

3116 Short-term loans from CBAR - in precious metals

KT	31160	P	Short-term loans from CBAR - in precious metals
KT	31162	P	Accrued interest payable on short-term loans from CBAR - in precious metals
KT	31163	P	Overdue principal on short-term loans from CBAR - in precious metals
KT	31164	P	Overdue interest accrued on short-term loans from CBAR - in precious metals

3121 Long-term deposits from CBAR - in national currency

KT	31210	P	Long-term deposits from CBAR - in national currency
KT	31212	P	Accrued interest payable on long-term deposits from CBAR - in national currency
KT	31213	P	Overdue principal on long-term deposits of CBAR - in national currency
KT	31214	P	Overdue interest accrued on long-term deposits of CBAR - in national currency

3122	Long-term deposits from CBAR - in foreign currency		
KT	31220	P	Long-term deposits from CBAR - in foreign currency
KT	31222	P	Accrued interest payable on long-term deposits from CBAR - in foreign currency
KT	31223	P	Overdue principal on long-term deposits of CBAR - in foreign currency
KT	31224	P	Overdue interest accrued on long-term deposits of CBAR -in foreign currency
3123	Long-term deposits from CBAR - in precious metals		
KT	31230	P	Long-term deposits from CBAR - in precious metals
KT	31232	P	Accrued interest payable on long-term deposits from CBAR - in precious metals
KT	31233	P	Overdue principal on long-term deposits of CBAR – in precious metals
KT	31234	P	Overdue interest accrued on long-term deposits of CBAR - inprecious metals
3124	Long-term loans from CBAR - in national currency		
KT	31240	P	Long-term loans from CBAR - in national currency
KT	31242	P	Accrued interest payable on long-term loans from CBAR - innational currency
KT	31243	P	Overdue principal on long-term loans from CBAR – in national currency
KT	31244	P	Overdue interest accrued on long-term loans from CBAR - in national currency
3125	Long-term loans from CBAR - in foreign currency		
KT	31250	P	Long-term loans from CBAR - in foreign currency
KT	31252	P	Accrued interest payable on long-term loans from CBAR -in foreign currency
KT	31253	P	Overdue principal on long-term loans from CBAR – in foreign currency
KT	31254	P	Overdue interest accrued on long-term loans from CBAR - in foreign currency
3126	Long-term loans from CBAR - in precious metals		
KT	31260	P	Long-term loans from CBAR - in precious metals
KT	31262	P	Accrued interest payable on long-term loans from CBAR -inprecious metals
KT	31263	P	Overdue principal on long-term loans from CBAR - in precious metals
KT	31264	P	Overdue interest accrued on long-term loans from CBAR -in precious metals
3171	REPO agreements with CBAR - in national currency		
KT	31710	P	REPO agreements with CBAR - in national currency
KT	31712	P	Accrued interest payable on REPO agreements with CBAR – in national currency
KT	31713	P	Overdue principal on REPO agreements with CBAR - in national currency
KT	31714	P	Overdue interest accrued on REPO agreements with CBAR - in national currency
3172	REPO agreements with CBAR - in foreign currency		
KT	31720	P	REPO agreements with CBAR - in foreign currency
KT	31722	P	Accrued interest payable on REPO agreements with CBAR – in foreign currency
KT	31723	P	Overdue principal on REPO agreements with CBAR - in foreign currency
KT	31724	P	Overdue interest accrued on REPO agreements with CBAR - in foreign currency

3196	Adjustments on amounts due to CBAR - in national currency		
KT	31960	P	Positive adjustments on amounts due to CBAR - in national currency
KT	31961	K-P	Negative adjustments on amounts due to CBAR - in national currency
3197	Adjustments on amounts due to CBAR - in foreign currency		
KT	31970	P	Positive adjustments on amounts due to CBAR - in foreign currency
KT	31971	K-P	Negative adjustments on amounts due to CBAR - in foreign currency
3198	Adjustments on amounts due to CBAR - in precious metals		
KT	31980	P	Positive adjustments on amounts due to CBAR - in precious metals
KT	31981	K-P	Negative adjustments on amounts due to CBAR - in precious metals

32 CASH IN CIRCULATION

3201	Banknotes in circulation - in national currency		
AMB	32010	P	Banknotes in circulation - in national currency
3202	Coins in circulation - in national currency		
AMB	32020	P	Coins in circulation - in national currency

35 AMOUNTS DUE TO FINANCIAL SECTOR

3501	Correspondent accounts 'Loro' of banks - in national currency		
AMB	35010	P	Correspondent accounts 'Loro' of resident banks - in national currency
AMB	35011	P	Blocked correspondent accounts 'Loro' of resident banks - in national currency
AMB	35012	P	Accrued interest payable on correspondent accounts 'Loro' of resident banks -in national currency
	35015	P	Correspondent accounts 'Loro' of non-resident banks - in national currency
	35016	P	Blocked correspondent accounts 'Loro' of non-resident banks - in national currency
	35017	P	Accrued interest payable on correspondent accounts 'Loro' of non-resident banks - in national currency
3502	Correspondent accounts 'Loro' of banks - in foreign currency		
	35020	P	Correspondent accounts 'Loro' of resident banks - in foreign currency
	35021	P	Blocked correspondent accounts 'Loro' of resident banks - in foreign currency
	35022	P	Accrued interest payable on correspondent accounts 'Loro' of resident banks -in foreign currency
	35025	P	Correspondent accounts 'Loro' of non-resident banks - in foreign currency
	35026	P	Blocked correspondent accounts 'Loro' of non-resident banks - in foreign currency

35027	P	Accrued interest payable on correspondent accounts 'Loro' of non-resident banks - in foreign currency
3503	Correspondent accounts 'Loro' of banks - in precious metals	
35030	P	Correspondent accounts 'Loro' of resident banks - in precious metals
35031	P	Blocked correspondent accounts 'Loro' of resident banks - in precious metals
35032	P	Accrued interest payable on correspondent accounts 'Loro' of resident banks - in precious metals
35035	P	Correspondent accounts 'Loro' of non-resident banks - in precious metals
35036	P	Blocked correspondent accounts 'Loro' of non-resident banks - in precious metals
35037	P	Accrued interest payable on correspondent accounts 'Loro' of non-resident banks - in precious metals
3504	Correspondent accounts 'Loro' of foreign central/national banks - in foreign currency	
35040	P	Correspondent accounts 'Loro' of foreign central/national banks - in foreign currency
35041	P	Blocked correspondent accounts 'Loro' of foreign central/national banks - in foreign currency
35042	P	Accrued interest payable on correspondent accounts 'Loro' of foreign central/national banks - in foreign currency
3505	Correspondent accounts 'Loro' of foreign central/national banks - in precious metals	
35050	P	Correspondent accounts 'Loro' of foreign central/national banks - in precious metals
35051	P	Blocked correspondent accounts 'Loro' of foreign central/national banks - in precious metals
35052	P	Accrued interest payable on correspondent accounts 'Loro' of foreign central/national banks - in precious metals
3506	Current accounts of non-bank credit institutions - in national currency	
35060	P	Current accounts of resident non-bank credit institutions - in national currency
35061	P	Blocked current accounts of resident non-bank credit institutions - in national currency
35062	P	Accrued interest payable on current accounts of resident non-bank credit institutions - in national currency
35065	P	Current accounts of non-resident non-bank credit institutions - in national currency
35066	P	Blocked current accounts of non-resident non-bank credit institutions - in national currency
35067	P	Accrued interest payable on current accounts of non-resident non-bank credit institutions - in national currency
3507	Current accounts of non-bank credit institutions - in foreign currency	
35070	P	Current accounts of resident non-bank credit institutions - in foreign currency

35071	P	Blocked current accounts of resident non-bank credit institutions - in foreign currency
35072	P	Accrued interest payable on current accounts of resident non-bank credit institutions - in foreign currency
35075	P	Current accounts of non-resident non-bank credit institutions - in foreign currency
35076	P	Blocked current accounts of non-resident non-bank credit institutions -in foreign currency
35077	P	Accrued interest payable on current accounts of non-resident non-bank credit institutions - in foreign currency

3508 Current accounts of non-bank credit institutions - in precious metals

35080	P	Current accounts of resident non-bank credit institutions - in precious metals
35081	P	Blocked current accounts of resident non-bank credit institutions -in precious metals
35082	P	Accrued interest payable on current accounts of resident non-bank credit institutions - in precious metals
35085	P	Current accounts of non-resident non-bank credit institutions - in precious metals
35086	P	Blocked current accounts of non-resident non-bank credit institutions - in precious metals
35087	P	Accrued interest payable on current accounts of non-resident non-bank credit institutions - in precious metals

3509 Current accounts of other financial institutions - in national currency

35090	P	Current accounts of resident other financial institutions - in national currency
35091	P	Blocked current accounts of resident other financial institutions - in national currency
35092	P	Accrued interest payable on current accounts of resident other financial institutions - in national currency
35095	P	Current accounts of non-resident other financial institutions - in national currency
35096	P	Blocked current accounts of non-resident other financial institutions - in national currency
35097	P	Accrued interest payable on current accounts of non-resident other financial institutions - in national currency

3510 Current accounts of other financial institutions - in foreign currency

35100	P	Current accounts of resident other financial institutions - in foreign currency
35101	P	Blocked current accounts of resident other financial institutions - in foreign currency
35102	P	Accrued interest payable on current accounts of resident other financial institutions - in foreign currency
35105	P	Current accounts of non-resident other financial institutions - in foreign currency
35106	P	Blocked current accounts of non-resident other financial institutions - in foreign currency

35107 P Accrued interest payable on current accounts of non-resident other financial institutions - in foreign currency

3511 Current accounts of other financial institutions - in precious metals

35110 P Current accounts of resident other financial institutions - in precious metals

35111 P Blocked current accounts of resident other financial institutions - in precious metals

35112 P Accrued interest payable on current accounts of resident other financial institutions - in precious metals

35115 P Current accounts of non-resident other financial institutions - in precious metals

35116 P Blocked current accounts of non-resident other financial institutions -in precious metals

35117 P Accrued interest payable on current accounts of non-resident other financial institutions - in precious metals

3512 Correspondent accounts 'Nostro' of banks in overdraft - in national currency

35120 P Correspondent accounts 'Nostro' of resident banks in overdraft - in national currency

35122 P Accrued interest payable on accounts of resident banks in overdraft -in national currency

35123 P Overdue principal on accounts of resident banks in overdraft – in national currency

35124 P Overdue interest accrued on accounts of resident banks in overdraft – in national currency

35125 P Correspondent accounts 'Nostro' of non-resident banks in overdraft – in national currency

35127 P Accrued interest payable on accounts of non-resident banks in overdraft - in national currency

35128 P Overdue principal on accounts of non-resident banks in overdraft - in national currency

35129 P Overdue interest accrued on accounts of non-resident banks in overdraft - in national currency

3513 Correspondent accounts 'Nostro' of banks in overdraft - in foreign currency

35130 P Correspondent accounts 'Nostro' of resident banks in overdraft - in foreign currency

35132 P Accrued interest payable on accounts of resident banks in overdraft -in foreign currency

35133 P Overdue principal on accounts of resident banks in overdraft – in foreign currency

35134 P Overdue interest accrued on accounts of resident banks in overdraft – in foreign currency

35135 P Correspondent accounts 'Nostro' of non-resident banks in overdraft – in foreign currency

35137 P Accrued interest payable on accounts of non-resident banks in overdraft - in foreign currency

35138 P Overdue principal on accounts of non-resident banks in overdraft - in foreign currency

35139	P	Overdue interest accrued on accounts of non-resident banks in overdraft -in foreign currency
3514		Correspondent accounts 'Nostro' of banks in overdraft - in precious metals
35140	P	Correspondent accounts 'Nostro' of resident banks in overdraft - in precious metals
35142	P	Accrued interest payable on accounts of resident banks in overdraft - in precious metals
35143	P	Overdue principal on accounts of resident banks in overdraft – in precious metals
35144	P	Overdue interest accrued on accounts of resident banks in overdraft – in precious metals
35145	P	Correspondent accounts 'Nostro' of non-resident banks in overdraft – in precious metals
35147	P	Accrued interest payable on accounts of non-resident banks in overdraft - in precious metals
35148	P	Overdue principal on accounts of non-resident banks in overdraft - in precious metals
35149	P	Overdue interest accrued on accounts of non-resident banks in overdraft -in precious metals
3515		Correspondent accounts 'Nostro' of foreign central/national banks in overdraft - in foreign currency
35150	P	Correspondent accounts 'Nostro' of foreign central/national banks in overdraft - in foreign currency
35152	P	Accrued interest payable on accounts of foreign central/national banks in overdraft - in foreign currency
35153	P	Overdue principal on accounts of foreign central/national banks in overdraft - in foreign currency
35154	P	Overdue interest accrued on accounts of foreign central/national banks in overdraft - in foreign currency
3516		Correspondent accounts 'Nostro' of foreign central/national banks in overdraft - in precious metals
35160	P	Correspondent accounts 'Nostro' of foreign central/national banks in overdraft - in precious metals
35162	P	Accrued interest payable on accounts of foreign central/national banks in overdraft - in precious metals
35163	P	Overdue principal on accounts of foreign central/national banks in overdraft - in precious metals
35164	P	Overdue interest accrued on accounts of foreign central/national banks in overdraft - in precious metals
3521		Short-term deposits from banks - in national currency
35210	P	Short-term deposits from resident banks - in national currency
35211	P	Blocked short-term deposit accounts of resident banks - in national currency
35212	P	Accrued interest payable on short-term deposits of resident banks - in national currency
35213	P	Overdue principal on short-term deposits of resident banks - in national currency

35214	P	Overdue interest accrued on short-term deposits of resident banks - in national currency
35215	P	Short-term deposits of non-resident banks - in national currency
35216	P	Blocked short-term deposit accounts of non-resident banks - in national currency
35217	P	Accrued interest payable on short-term deposits of non-resident banks - in national currency
35218	P	Overdue principal on short-term deposits of non-resident banks - in national currency
35219	P	Overdue interest accrued on short-term deposits of non-resident banks - in national currency
3522		Short-term deposits from banks - in foreign currency
35220	P	Short-term deposits from resident banks - in foreign currency
35221	P	Blocked short-term deposit accounts of resident banks - in foreign currency
35222	P	Accrued interest payable on short-term deposits of resident banks - in foreign currency
35223	P	Overdue principal on short-term deposits of resident banks - in foreign currency
35224	P	Overdue interest accrued on short-term deposits of resident banks - in foreign currency
35225	P	Short-term deposits of non-resident banks - in foreign currency
35226	P	Blocked short-term deposit accounts of non-resident banks – in foreign currency
35227	P	Accrued interest payable on short-term deposits of non-resident banks - in foreign currency
35228	P	Overdue principal on short-term deposits of non-resident banks - in foreign currency
35229	P	Overdue interest accrued on short-term deposits of non-resident banks - in foreign currency
3523		Short-term deposits from banks - in precious metals
35230	P	Short-term deposits from resident banks - in precious metals
35231	P	Blocked short-term deposit accounts of resident banks - in precious metals
35232	P	Accrued interest payable on short-term deposits of resident banks - in precious metals
35233	P	Overdue principal on short-term deposits of resident banks - in precious metals
35234	P	Overdue interest accrued on short-term deposits of resident banks - in precious metals
35235	P	Short-term deposits of non-resident banks - in precious metals
35236	P	Blocked short-term deposit accounts of non-resident banks – in precious metals
35237	P	Accrued interest payable on short-term deposits of non-resident banks - in precious metals
35238	P	Overdue principal on short-term deposits of non-resident banks - in precious metals

35239	P	Overdue interest accrued on short-term deposits of non-resident banks - in precious metals
3524		Short-term deposits of foreign central/national banks - in foreign currency
35240	P	Short-term deposits of foreign central/national banks - in foreign currency
35241	P	Blocked short-term deposit accounts of foreign central/national banks - in foreign currency
35242	P	Accrued interest payable on short-term deposits of foreign central/national banks - in foreign currency
35243	P	Overdue principal on short-term deposits of foreign central/national banks - in foreign currency
35244	P	Overdue interest accrued on short-term deposits of foreign central/national banks - in foreign currency
3525		Short-term deposits of foreign central/national banks - in precious metals
35250	P	Short-term deposits of foreign central/national banks - in precious metals
35251	P	Blocked short-term deposit accounts of foreign central/national banks - in precious metals
35252	P	Accrued interest payable on short-term deposits of foreign central/national banks - in precious metals
35253	P	Overdue principal on short-term deposits of foreign central/national banks - in precious metals
35254	P	Overdue interest accrued on short-term deposits of foreign central/national banks - in precious metals
3526		Short-term deposits of non-bank credit institutions - in national currency
35260	P	Short-term deposits of resident non-bank credit institutions - in national currency
35261	P	Blocked short-term deposit accounts of resident non-bank credit institutions - in national currency
35262	P	Accrued interest payable on short-term deposits of resident non-bank credit institutions - in national currency
35263	P	Overdue principal on short-term deposits of resident non-bank credit institutions - in national currency
35264	P	Overdue interest accrued on short-term deposits of resident non-bank credit institutions - in national currency
35265	P	Short-term deposits of non-resident non-bank credit institutions - in national currency
35266	P	Blocked short-term deposit accounts of non-resident non-bank credit institutions - in national currency
35267	P	Accrued interest payable on short-term deposits of non-resident non-bank credit institutions - in national currency

- 35268 P Overdue principal on short-term deposits of non-resident non-bank credit institutions - in national currency
- 35269 P Overdue interest accrued on short-term deposits of non-resident non-bank credit institutions - in national currency

3527 Short-term deposits of non-bank credit institutions - in foreign currency

- 35270 P Short-term deposits of resident non-bank credit institutions - in foreign currency
- 35271 P Blocked short-term deposit accounts of resident non-bank credit institutions - in foreign currency
- 35272 P Accrued interest payable on short-term deposits of resident non-bank credit institutions - in foreign currency
- 35273 P Overdue principal on short-term deposits of resident non-bank credit institutions - in foreign currency
- 35274 P Overdue interest accrued on short-term deposits of resident non-bank credit institutions - in foreign currency
- 35275 P Short-term deposits of non-resident non-bank credit institutions - in foreign currency
- 35276 P Blocked short-term deposit accounts of non-resident non-bank credit institutions - in foreign currency
- 35277 P Accrued interest payable on short-term deposits of non-resident non-bank credit institutions - in foreign currency
- 35278 P Overdue principal on short-term deposits of non-resident non-bank credit institutions - in foreign currency
- 35279 P Overdue interest accrued on short-term deposits of non-resident non-bank credit institutions - in foreign currency

3528 Short-term deposits of non-bank credit institutions - in precious metals

- 35280 P Short-term deposits of resident non-bank credit institutions - in precious metals
- 35281 P Blocked short-term deposit accounts of resident non-bank credit institutions - in precious metals
- 35282 P Accrued interest payable on short-term deposits of resident non-bank credit institutions - in precious metals
- 35283 P Overdue principal on short-term deposits of resident non-bank credit institutions - in precious metals
- 35284 P Overdue interest accrued on short-term deposits of resident non-bank credit institutions - in precious metals
- 35285 P Short-term deposits of non-resident non-bank credit institutions - in precious metals
- 35286 P Blocked short-term deposit accounts of non-resident non-bank credit institutions - in precious metals

- 35287 P Accrued interest payable on short-term deposits of non-resident non-bank credit institutions - in precious metals
- 35288 P Overdue principal on short-term deposits of non-resident non-bank credit institutions - in precious metals
- 35289 P Overdue interest accrued on short-term deposits of non-resident non-bank credit institutions - in precious metals

3529 Short-term deposits of other financial institutions - in national currency

- 35290 P Short-term deposits of resident other financial institutions -in national currency
- 35291 P Blocked short-term deposit accounts of resident other financial institutions - in national currency
- 35292 P Accrued interest payable on short-term deposits of resident other financial institutions - in national currency
- 35293 P Overdue principal on short-term deposits of resident other financial institutions - in national currency
- 35294 P Overdue interest accrued on short-term deposits of resident other financial institutions - in national currency
- 35295 P Short-term deposits of non-resident other financial institutions - in national currency
- 35296 P Blocked short-term deposit accounts of non-resident other financial institutions - in national currency
- 35297 P Accrued interest payable on short-term deposits of non-resident other financial institutions - in national currency
- 35298 P Overdue principal on short-term deposits of non-resident other financial institutions - in national currency
- 35299 P Overdue interest accrued on short-term deposits of non-resident other financial institutions - in national currency

3530 Short-term deposits of other financial institutions - in foreign currency

- 35300 P Short-term deposits of resident other financial institutions -in foreign currency
- 35301 P Blocked short-term deposit accounts of resident other financial institutions - in foreign currency
- 35302 P Accrued interest payable on short-term deposits of resident other financial institutions - in foreign currency
- 35303 P Overdue principal on short-term deposits of resident other financial institutions - in foreign currency
- 35304 P Overdue interest accrued on short-term deposits of resident other financial institutions - in foreign currency
- 35305 P Short-term deposits of non-resident other financial institutions - in foreign currency
- 35306 P Blocked short-term deposit accounts of non-resident other financial institutions - in foreign currency

35307	P	Accrued interest payable on short-term deposits of non-resident other financial institutions - in foreign currency
35308	P	Overdue principal on short-term deposits of non-resident other financial institutions - in foreign currency
35309	P	Overdue interest accrued on short-term deposits of non-resident other financial institutions - in foreign currency
3531	Short-term deposits of other financial institutions - in precious metals	
35310	P	Short-term deposits of resident other financial institutions - in precious metals
35311	P	Blocked short-term deposit accounts of resident other financial institutions - in precious metals
35312	P	Accrued interest payable on short-term deposits of resident other financial institutions - in precious metals
35313	P	Overdue principal on short-term deposits of resident other financial institutions - in precious metals
35314	P	Overdue interest accrued on short-term deposits of resident other financial institutions - in precious metals
35315	P	Short-term deposits of non-resident other financial institutions - in precious metals
35316	P	Blocked short-term deposit accounts of non-resident other financial institutions - in precious metals
35317	P	Accrued interest payable on short-term deposits of non-resident other financial institutions - in precious metals
35318	P	Overdue principal on short-term deposits of non-resident other financial institutions - in precious metals
35319	P	Overdue interest accrued on short-term deposits of non-resident other financial institutions - in precious metals
3532	Short-term loans from banks - in national currency	
35320	P	Short-term loans from resident banks - in national currency
35322	P	Accrued interest payable on short-term loans from resident banks - in national currency
35323	P	Overdue principal on short-term loans from resident banks - in national currency
35324	P	Overdue interest accrued on short-term loans from resident banks - in national currency
35325	P	Short-term loans from non-resident banks - in national currency
35327	P	Accrued interest payable on short-term loans from non-resident banks - in national currency
35328	P	Overdue principal on short-term loans from non-resident banks - in national currency
35329	P	Overdue interest accrued on short-term loans from non-resident banks - in national currency
3533	Short-term loans from banks - in foreign currency	

35330	P	Short-term loans from resident banks - in foreign currency
35332	P	Accrued interest payable on short-term loans from resident banks - in foreign currency
35333	P	Overdue principal on short-term loans from resident banks - in foreign currency
35334	P	Overdue interest accrued on short-term loans from resident banks - in foreign currency
35335	P	Short-term loans from non-resident banks - in foreign currency
35337	P	Accrued interest payable on short-term loans from non-resident banks - in foreign currency
35338	P	Overdue principal on short-term loans from non-resident banks - in foreign currency
35339	P	Overdue interest accrued on short-term loans from non-resident banks - in foreign currency
3534	Short-term loans from banks - in precious metals	
35340	P	Short-term loans from resident banks - in precious metals
35342	P	Accrued interest payable on short-term loans from resident banks - in precious metals
35343	P	Overdue principal on short-term loans from resident banks - in precious metals
35344	P	Overdue interest accrued on short-term loans from resident banks - in precious metals
35345	P	Short-term loans from non-resident banks - in precious metals
35347	P	Accrued interest payable on short-term loans from non-resident banks - in precious metals
35348	P	Overdue principal on short-term loans from non-resident banks - in precious metals
35349	P	Overdue interest accrued on short-term loans from non-resident banks - in precious metals
3535	Short-term loans from foreign central/national banks - in foreign currency	
35350	P	Short-term loans from foreign central/national banks - in foreign currency
35352	P	Accrued interest payable on short-term loans from foreign central/national banks - in foreign currency
35353	P	Overdue principal on short-term loans from foreign central/national banks - in foreign currency
35354	P	Overdue interest accrued on short-term loans from foreign central/national banks - in foreign currency
3536	Short-term loans from foreign central/national banks - in precious metals	
35360	P	Short-term loans from foreign central/national banks - in precious metals
35362	P	Accrued interest payable on short-term loans from foreign central/national banks - in precious metals

35363	P	Overdue principal on short-term loans from foreign central/national banks - in precious metals
35364	P	Overdue interest accrued on short-term loans from foreign central/national banks - in precious metals
3537	Short-term loans from non-bank credit institutions - in national currency	
35370	P	Short-term loans from resident non-bank credit institutions -in national currency
35372	P	Accrued interest payable on short-term loans from resident non-bank credit institutions - in national currency
35373	P	Overdue principal on short-term loans from resident non-bank credit institutions - in national currency
35374	P	Overdue interest accrued on short-term loans from resident non-bank credit institutions - in national currency
35375	P	Short-term loans from non-resident non-bank credit institutions - in national currency
35377	P	Accrued interest payable on short-term loans from non-resident non-bank credit institutions - in national currency
35378	P	Overdue principal on short-term loans from non-resident non-bank credit institutions - in national currency
35379	P	Overdue interest accrued on short-term loans from non-resident non-bank credit institutions - in national currency
3538	Short-term loans from non-bank credit institutions - in foreign currency	
35380	P	Short-term loans from resident non-bank credit institutions - in foreign currency
35382	P	Accrued interest payable on short-term loans from resident non-bank credit institutions - in foreign currency
35383	P	Overdue principal on short-term loans from resident non-bank credit institutions - in foreign currency
35384	P	Overdue interest accrued on short-term loans from resident non-bank credit institutions - in foreign currency
35385	P	Short-term loans from non-resident non-bank credit institutions - in foreign currency
35387	P	Accrued interest payable on short-term loans from non-resident non-bank credit institutions - in foreign currency
35388	P	Overdue principal on short-term loans from non-resident non-bank credit institutions - in foreign currency
35389	P	Overdue interest accrued on short-term loans from non-resident non-bank credit institutions - in foreign currency
3539	Short-term loans from non-bank credit institutions - in precious metals	

35390	P	Short-term loans from resident non-bank credit institutions - in precious metals
35392	P	Accrued interest payable on short-term loans from resident non-bank credit institutions - in precious metals
35393	P	Overdue principal on short-term loans from resident non-bank credit institutions - in precious metals
35394	P	Overdue interest accrued on short-term loans from resident non-bank credit institutions - in precious metals
35395	P	Short-term loans from non-resident non-bank credit institutions - in precious metals
35397	P	Accrued interest payable on short-term loans from non-resident non-bank credit institutions - in precious metals
35398	P	Overdue principal on short-term loans from non-resident non-bank credit institutions - in precious metals
35399	P	Overdue interest accrued on short-term loans from non-resident non-bank credit institutions - in precious metals

3540

Short-term loans from other financial institutions - in national currency

35405	P	Short-term loans from non-resident other financial institutions - in national currency
35407	P	Accrued interest payable on short-term loans from non-resident other financial institutions - in national currency
35408	P	Overdue principal on short-term loans from non-resident other financial institutions - in national currency
35409	P	Overdue interest accrued on short-term loans from non-resident other financial institutions - in national currency

3541

Short-term loans from other financial institutions - in foreign currency

35415	P	Short-term loans from non-resident other financial institutions - in foreign currency
35417	P	Accrued interest payable on short-term loans from non-resident other financial institutions - in foreign currency
35418	P	Overdue principal on short-term loans from non-resident other financial institutions - in foreign currency
35419	P	Overdue interest accrued on short-term loans from non-resident other financial institutions - in foreign currency

3542

Short-term loans from other financial institutions - in precious metals

35425	P	Short-term loans from non-resident other financial institutions - in precious metals
35427	P	Accrued interest payable on short-term loans from non-resident other financial institutions - in precious metals

35428	P	Overdue principal on short-term loans from non-resident other financial institutions - in precious metals
35429	P	Overdue interest accrued on short-term loans from non-resident other financial institutions - in precious metals
3543	Long-term deposits of banks - in national currency	
35430	P	Long-term deposits of resident banks - in national currency
35431	P	Blocked long-term deposit accounts of resident banks - in national currency
35432	P	Accrued interest payable on long-term deposits of resident banks - in national currency
35433	P	Overdue principal on long-term deposits of resident banks - in national currency
35434	P	Overdue interest accrued on long-term deposits of resident banks - in national currency
35435	P	Long-term deposits of non-resident banks - in national currency
35436	P	Blocked long-term deposit accounts of non-resident banks – in national currency
35437	P	Accrued interest payable on long-term deposits of non-resident banks - in national currency
35438	P	Overdue principal on long-term deposits of non-resident banks - in national currency
35439	P	Overdue interest accrued on long-term deposits of non-resident banks - in national currency
3544	Long-term deposits of banks - in foreign currency	
35440	P	Long-term deposits of resident banks - in foreign currency
35441	P	Blocked long-term deposit accounts of resident banks - in foreign currency
35442	P	Accrued interest payable on long-term deposits of resident banks - in foreign currency
35443	P	Overdue principal on long-term deposits of resident banks - in foreign currency
35444	P	Overdue interest accrued on long-term deposits of resident banks - in foreign currency
35445	P	Long-term deposits of non-resident banks – in foreign currency
35446	P	Blocked long-term deposit accounts of non-resident banks – in foreign currency
35447	P	Accrued interest payable on long-term deposits of non-resident banks - in foreign currency
35448	P	Overdue principal on long-term deposits of non-resident banks - in foreign currency
35449	P	Overdue interest accrued on long-term deposits of non-resident banks - in foreign currency
3545	Long-term deposits of banks - in precious metals	

35450	P	Long-term deposits of resident banks - in precious metals
35451	P	Blocked long-term deposit accounts of resident banks - in precious metals
35452	P	Accrued interest payable on long-term deposits of resident banks - in precious metals
35453	P	Overdue principal on long-term deposits of resident banks - in precious metals
35454	P	Overdue interest accrued on long-term deposits of resident banks - in precious metals
35455	P	Long-term deposits of non-resident banks - in precious metals
35456	P	Blocked long-term deposit accounts of non-resident banks-in precious metals
35457	P	Accrued interest payable on long-term deposits of non-resident banks - in precious metals
35458	P	Overdue principal on long-term deposits of non-resident banks - in precious metals
35459	P	Overdue interest accrued on long-term deposits of non-resident banks - in precious metals
3546	Long-term deposits of foreign central/national banks - in foreign currency	
35460	P	Long-term deposits of foreign central/national banks - in foreign currency
35461	P	Blocked long-term deposit accounts of foreign central/national banks -in foreign currency
35462	P	Accrued interest payable on long-term deposits of foreign central/national banks - in foreign currency
35463	P	Overdue principal on long-term deposits of foreign central/national banks - in foreign currency
35464	P	Overdue interest accrued on long-term deposits of foreign central/national banks - in foreign currency
3547	Long-term deposits of foreign central/national banks - in precious metals	
35470	P	Long-term deposits of foreign central/national banks - in precious metals
35471	P	Blocked long-term deposit accounts of foreign central/national banks - in precious metals
35472	P	Accrued interest payable on long-term deposits of foreign central/national banks - in precious metals
35473	P	Overdue principal on long-term deposits of foreign central/national banks - in precious metals
35474	P	Overdue interest accrued on long-term deposits of foreign central/national banks - in precious metals
3548	Long-term deposits of non-bank credit institutions - in national currency	
35480	P	Long-term deposits of resident non-bank credit institutions - in national currency

35481	P	Blocked long-term deposit accounts of resident non-bank credit institutions - in national currency
35482	P	Accrued interest payable on long-term deposits of resident non-bank credit institutions - in national currency
35483	P	Overdue principal on long-term deposits of resident non-bank credit institutions - in national currency
35484	P	Overdue interest accrued on long-term deposits of resident non-bank credit institutions - in national currency
35485	P	Long-term deposits of non-resident non-bank credit institutions - in national currency
35486	P	Blocked long-term deposit accounts of non-resident non-bank credit institutions - in national currency
35487	P	Accrued interest payable on long-term deposits of non-resident non-bank credit institutions - in national currency
35488	P	Overdue principal on long-term deposits of non-resident non-bank credit institutions - in national currency
35489	P	Overdue interest accrued on long-term deposits of non-resident non-bank credit institutions - in national currency

3549 Long-term deposits of non-bank credit institutions - in foreign currency

35490	P	Long-term deposits of resident non-bank credit institutions - in foreign currency
35491	P	Blocked long-term deposit accounts of resident non-bank credit institutions - in foreign currency
35492	P	Accrued interest payable on long-term deposits of resident non-bank credit institutions - in foreign currency
35493	P	Overdue principal on long-term deposits of resident non-bank credit institutions - in foreign currency
35494	P	Overdue interest accrued on long-term deposits of resident non-bank credit institutions - in foreign currency
35495	P	Long-term deposits of non-resident non-bank credit institutions - in foreign currency
35496	P	Blocked long-term deposit accounts of non-resident non-bank credit institutions - in foreign currency
35497	P	Accrued interest payable on long-term deposits of non-resident non-bank credit institutions - in foreign currency
35498	P	Overdue principal on long-term deposits of non-resident non-bank credit institutions - in foreign currency
35499	P	Overdue interest accrued on long-term deposits of non-resident non-bank credit institutions - in foreign currency

3550 Long-term deposits of non-bank credit institutions - in precious metals

35500	P	Long-term deposits of resident non-bank credit institutions - in precious metals
35501	P	Blocked long-term deposit accounts of resident non-bank credit institutions - in precious metals
35502	P	Accrued interest payable on long-term deposits of resident non-bank credit institutions - in precious metals
35503	P	Overdue principal on long-term deposits of resident non-bank credit institutions - in precious metals
35504	P	Overdue interest accrued on long-term deposits of resident non-bank credit institutions - in precious metals
35505	P	Long-term deposits of non-resident non-bank credit institutions - in precious metals
35506	P	Blocked long-term deposit accounts of non-resident non-bank credit institutions - in precious metals
35507	P	Accrued interest payable on long-term deposits of non-resident non-bank credit institutions - in precious metals
35508	P	Overdue principal on long-term deposits of non-resident non-bank credit institutions - in precious metals
35509	P	Overdue interest accrued on long-term deposits of non-resident non-bank credit institutions - in precious metals

3551 Long-term deposits of other financial institutions - in national currency

35510	P	Long-term deposits of resident other financial institutions -in national currency
35511	P	Blocked long-term deposit accounts of resident other financial institutions - in national currency
35512	P	Accrued interest payable on long-term deposits of resident other financial institutions - in national currency
35513	P	Overdue principal on long-term deposits of resident other financial institutions - in national currency
35514	P	Overdue interest accrued on long-term deposits of resident other financial institutions - in national currency
35515	P	Long-term deposits of non-resident other financial institutions - in national currency
35516	P	Blocked long-term deposit accounts of non-resident other financial institutions - in national currency
35517	P	Accrued interest payable on long-term deposits of non-resident other financial institutions - in national currency
35518	P	Overdue principal on long-term deposits of non-resident other financial institutions - in national currency

35519 P Overdue interest accrued on long-term deposits of non-resident other financial institutions - in national currency

3552

Long-term deposits of other financial institutions - in foreign currency

35520 P Long-term deposits of resident other financial institutions -in foreign currency

35521 P Blocked long-term deposit accounts of resident other financial institutions - in foreign currency

35522 P Accrued interest payable on long-term deposits of resident other financial institutions - in foreign currency

35523 P Overdue principal on long-term deposits of resident other financial institutions - in foreign currency

35524 P Overdue interest accrued on long-term deposits of resident other financial institutions - in foreign currency

35525 P Long-term deposits of non-resident other financial institutions - in foreign currency

35526 P Blocked long-term deposit accounts of non-resident other financial institutions - in foreign currency

35527 P Accrued interest payable on long-term deposits of non-resident other financial institutions - in foreign currency

35528 P Overdue principal on long-term deposits of non-resident other financial institutions - in foreign currency

35529 P Overdue interest accrued on long-term deposits of non-resident other financial institutions - in foreign currency

3553 **Long-term deposits of other financial institutions - in precious metals**

35530 P Long-term deposits of resident other financial institutions - in precious metals

35531 P Blocked long-term deposit accounts of resident other financial institutions - in precious metals

35532 P Accrued interest payable on long-term deposits of resident other financial institutions - in precious metals

35533 P Overdue principal on long-term deposits of resident other financial institutions - in precious metals

35534 P Overdue interest accrued on long-term deposits of resident other financial institutions - in precious metals

35535 P Long-term deposits of non-resident other financial institutions - in precious metals

35536 P Blocked long-term deposit accounts of non-resident other financial institutions - in precious metals

35537 P Accrued interest payable on long-term deposits of non-resident other financial institutions - in precious metals

35538 P Overdue principal on long-term deposits of non-resident other financial institutions - in precious metals

35539	P	Overdue interest accrued on long-term deposits of non-resident other financial institutions - in precious metals
3554	Long-term loans from banks - in national currency	
35540	P	Long-term loans from resident banks - in national currency
35542	P	Accrued interest payable on long-term loans from resident banks - in national currency
35543	P	Overdue principal on long-term loans from resident banks - in national currency
35544	P	Overdue interest accrued on long-term loans from resident banks - in national currency
35545	P	Long-term loans from non-resident banks - in national currency
35547	P	Accrued interest payable on long-term loans from non-resident banks - in national currency
35548	P	Overdue principal on long-term loans from non-resident banks - in national currency
35549	P	Overdue interest accrued on long-term loans from non-resident banks - in national currency
3555	Long-term loans from banks - in foreign currency	
35550	P	Long-term loans from resident banks - in foreign currency
35552	P	Accrued interest payable on long-term loans from resident banks - in foreign currency
35553	P	Overdue principal on long-term loans from resident banks - in foreign currency
35554	P	Overdue interest accrued on long-term loans from resident banks - in foreign currency
35555	P	Long-term loans from non-resident banks - in foreign currency
35557	P	Accrued interest payable on long-term loans from non-resident banks - in foreign currency
35558	P	Overdue principal on long-term loans from non-resident banks - in foreign currency
35559	P	Overdue interest accrued on long-term loans from non-resident banks - in foreign currency
3556	Long-term loans from banks - in precious metals	
35560	P	Long-term loans from resident banks - in precious metals
35562	P	Accrued interest payable on long-term loans from resident banks - in precious metals
35563	P	Overdue principal on long-term loans from resident banks - in precious metals
35564	P	Overdue interest accrued on long-term loans from resident banks - in precious metals
35565	P	Long-term loans from non-resident banks - in precious metals
35567	P	Accrued interest payable on long-term loans from non-resident - in precious metals
35568	P	Overdue principal on long-term loans from non-resident banks - in precious metals
35569	P	Overdue interest accrued on long-term loans from non-resident banks - in precious metals

3557	Long-term loans from foreign central/national banks - in foreign currency	
35570	P	Long-term loans from foreign central/national banks - in foreign currency
35572	P	Accrued interest payable on long-term loans from foreign central/national banks - in foreign currency
35573	P	Overdue principal on long-term loans from foreign central/national banks - in foreign currency
35574	P	Overdue interest accrued on long-term loans from foreign central/national banks - in foreign currency
3558	Long-term loans from foreign central/national banks - in precious metals	
35580	P	Long-term loans from foreign central/national banks – in precious metals
35582	P	Accrued interest payable on long-term loans from foreign central/national banks - in precious metals
35583	P	Overdue principal on long-term loans from foreign central/national banks - in precious metals
35584	P	Overdue interest accrued on long-term loans from foreign central/national banks - in precious metals
3559	Long-term loans from non-bank credit institutions - in national currency	
35590	P	Long-term loans from resident non-bank credit institutions -in national currency
35592	P	Accrued interest payable on long-term loans from resident non-bank credit institutions - in national currency
35593	P	Overdue principal on long-term loans from resident non-bank credit institutions - in national currency
35594	P	Overdue interest accrued on long-term loans from resident non-bank credit institutions - in national currency
35595	P	Long-term loans from non-resident non-bank credit institutions - in national currency
35597	P	Accrued interest payable on long-term loans from non-resident non-bank credit institutions - in national currency
35598	P	Overdue principal on long-term loans from non-resident non-bank credit institutions - in national currency
35599	P	Overdue interest accrued on long-term loans from non-resident non-bank credit institutions - in national currency
3560	Long-term loans from non-bank credit institutions - in foreign currency	
35600	P	Long-term loans from resident non-bank credit institutions - in foreign currency
35602	P	Accrued interest payable on long-term loans from resident non-bank credit institutions - in foreign currency

35603	P	Overdue principal on long-term loans from resident non-bank credit institutions - in foreign currency
35604	P	Overdue interest accrued on long-term loans from resident non-bank credit institutions - in foreign currency
35605	P	Long-term loans from non-resident non-bank credit institutions - in foreign currency
35607	P	Accrued interest payable on long-term loans from non-resident non-bank credit institutions - in foreign currency
35608	P	Overdue principal on long-term loans from non-resident non-bank credit institutions - in foreign currency
35609	P	Overdue interest accrued on long-term loans from non-resident non-bank credit institutions - in foreign currency
3561	Long-term loans from non-bank credit institutions - in precious metals	
35610	P	Long-term loans from resident non-bank credit institutions - in precious metals
35612	P	Accrued interest payable on long-term deposits of resident non-bank credit institutions - in precious metals
35613	P	Overdue principal on long-term deposits of resident non-bank credit institutions - in precious metals
35614	P	Overdue interest accrued on long-term deposits of resident non-bank credit institutions - in precious metals
35615	P	Long-term deposits of non-resident non-bank credit institutions - in precious metals
35617	P	Accrued interest payable on long-term deposits of non-resident non-bank credit institutions - in precious metals
35618	P	Overdue principal on long-term deposits of non-resident non-bank credit institutions - in precious metals
35619	P	Overdue interest accrued on long-term deposits of non-resident non-bank credit institutions - in precious metals
3562	Long-term loans from other financial institutions - in national currency	
35625	P	Long-term loans from non-resident other financial institutions - in national currency
35627	P	Accrued interest payable on long-term loans from non-resident other financial institutions - in national currency
35628	P	Overdue principal on long-term loans from non-resident other financial institutions - in national currency
35629	P	Overdue interest accrued on long-term loans from non-resident other financial institutions - in national currency
3563	Long-term loans from other financial institutions - in foreign currency	

35635	P	Long-term loans from non-resident other financial institutions -in foreign currency
35637	P	Accrued interest payable on long-term loans from non-resident other financial institutions - in foreign currency
35638	P	Overdue principal on long-term loans from non-resident other financial institutions - in foreign currency
35639	P	Overdue interest accrued on long-term loans from non-resident other financial institutions - in foreign currency

3564

Long-term loans from other financial institutions - in precious metals

35645	P	Long-term loans from non-resident other financial institutions -in precious metals
35647	P	Accrued interest payable on long-term loans from non-resident other financial institutions - in precious metals
35648	P	Overdue principal on long-term loans from non-resident other financial institutions - in precious metals
35649	P	Overdue interest accrued on long-term loans from non-resident other financial institutions - in precious metals

3571 REPO agreements with banks - in national currency

35710	P	REPO agreements with resident banks - in national currency
35712	P	Accrued interest payable on REPO agreements with resident banks - in national currency
35713	P	Overdue principal on short-term REPO agreements with resident banks – in national currency
35714	P	Overdue interest accrued on short-term REPO agreements with resident banks – in national currency
35715	P	REPO agreements with non-resident banks - in national currency
35717	P	Accrued interest payable on REPO agreements with non-resident banks - in national currency
35718	P	Overdue principal on short-term REPO agreements with non-resident banks - in national currency
35719	P	Overdue interest accrued on short-term REPO agreements with non-resident banks -in national currency

3572 REPO agreements with banks - in foreign currency

35720	P	REPO agreements with resident banks - in foreign currency
35722	P	Accrued interest payable on REPO agreements with resident banks -in foreign currency
35723	P	Overdue principal on short-term REPO agreements with resident banks - in foreign currency
35724	P	Overdue interest accrued on short-term REPO agreements with resident banks - in foreign currency
35725	P	REPO agreements with non-resident banks - in foreign currency

35727	P	Accrued interest payable on REPO agreements with non-resident banks - in foreign currency
35728	P	Overdue principal on short-term REPO agreements with non-resident banks - in foreign currency
35729	P	Overdue interest accrued on short-term REPO agreements with non-resident banks -in foreign currency
3574	REPO agreements with foreign central/national banks - in foreign currency	
35740	P	REPO agreements with foreign central/national banks - in foreign currency
35742	P	Accrued interest payable on REPO agreements with foreign central/national banks - in foreign currency
35743	P	Overdue principal on REPO agreements with foreign central/national banks - in foreign currency
35744	P	Overdue interest accrued on REPO agreements with foreign central/national banks - in foreign currency
3575	REPO agreements with non-bank credit institutions - in national currency	
35750	P	REPO agreements with resident non-bank credit institutions - in national currency
35752	P	Accrued interest payable on REPO agreements with resident non-bank credit institutions - in national currency
35753	P	Overdue principal on short-term REPO agreements with resident non-bank credit institutions - in national currency
35754	P	Overdue interest accrued on short-term REPO agreements with resident non-bank credit institutions - in national currency
35755	P	REPO agreements with non-resident non-bank credit institutions - in national currency
35757	P	Accrued interest payable on REPO agreements with non-resident non-bank credit institutions - in national currency
35758	P	Overdue principal on short-term REPO agreements with non-resident non-bank credit institutions - in national currency
35759	P	Overdue interest accrued on short-term REPO agreements with non-resident non-bank credit institutions - in national currency
3576	REPO agreements with non-bank credit institutions - in foreign currency	
35760	P	REPO agreements with resident non-bank credit institutions - in foreign currency
35762	P	Accrued interest payable on REPO agreements with resident non-bank credit institutions - in foreign currency
35763	P	Overdue principal on short-term REPO agreements with resident non-bank credit institutions - in foreign currency

35764	P	Overdue interest accrued on short-term REPO agreements with resident non-bank credit institutions - in foreign currency
35765	P	REPO agreements with non-resident non-bank credit institutions - in foreign currency
35767	P	Accrued interest payable on REPO agreements with non-resident non-bank credit institutions - in foreign currency
35768	P	Overdue principal on short-term REPO agreements with non-resident non-bank credit institutions - in foreign currency
35769	P	Overdue interest accrued on short-term REPO agreements with non-resident non-bank credit institutions - in foreign currency
3577	REPO agreements with other financial institutions - in national currency	
35770	P	REPO agreements with resident other financial institutions - in national currency
35772	P	Accrued interest payable on REPO agreements with resident other financial institutions - in national currency
35773	P	Overdue principal on short-term REPO agreements with resident other financial institutions - in national currency
35774	P	Overdue interest accrued on short-term REPO agreements with resident other financial institutions - in national currency
35775	P	REPO agreements with non-resident other financial institutions - in national currency
35777	P	Accrued interest payable on REPO agreements with non-resident other financial institutions - in national currency
35778	P	Overdue principal on short-term REPO agreements with non-resident other financial institutions - in national currency
35779	P	Overdue interest accrued on short-term REPO agreements with non-resident other financial institutions - in national currency
3578	REPO agreements with other financial institutions - in foreign currency	
35780	P	REPO agreements with other resident financial institutions - in foreign currency
35782	P	Accrued interest payable on REPO agreements with resident other financial institutions - in foreign currency
35783	P	Overdue principal on short-term REPO agreements with resident other financial institutions - in foreign currency
35784	P	Overdue interest accrued on short-term REPO agreements with resident other financial institutions - in foreign currency
35785	P	REPO agreements with non-resident other financial institutions - in foreign currency
35787	P	Accrued interest payable on REPO agreements with non-resident other financial institutions - in foreign currency
35788	P	Overdue principal on short-term REPO agreements with non-resident other financial institutions - in foreign currency

35789	P	Overdue interest accrued on short-term REPO agreements with non-resident other financial institutions - in foreign currency
3593	Balance of closed accounts of financial sector - in national currency	
35930	P	Balance of closed accounts of resident banks - in national currency
35931	P	Balance of closed accounts of non-resident banks - in national currency
35932	P	Balance of closed accounts of resident non-bank credit institutions - in national currency
35933	P	Balance of closed accounts of non-resident non-bank credit institutions - in national currency
35938	P	Balance of closed accounts of resident other financial institutions – in national currency
35939	P	Closed accounts of other non-resident financial institutions - in national currency
3594	Balance of closed accounts of financial sector - in foreign currency	
35940	P	Balance of closed accounts of resident banks - in foreign currency
35941	P	Balance of closed accounts of non-resident banks - in foreign currency
35942	P	Balance of closed accounts of resident non-bank credit institutions - in foreign currency
35943	P	Balance of closed accounts of non-resident non-bank credit institutions – in foreign currency
35948	P	Balance of closed accounts of resident other financial institutions - in foreign currency
35949	P	Balance of closed accounts of non-resident other financial institutions- in foreign currency
3595	Balance of closed accounts of financial sector - in precious metals	
35950	P	Balance of closed accounts of resident banks - in precious metals
35951	P	Balance of closed accounts of non-resident banks - in precious metals
35952	P	Balance of closed accounts of resident non-bank credit institutions - in precious metals
35953	P	Balance of closed accounts of non-resident non-bank credit institutions – in precious metals
35958	P	Balance of closed accounts of resident other financial institutions - in precious metals
35959	P	Balance of closed accounts of non-resident other financial institutions - in precious metals
3596	Adjustments on amounts due to financial sector - in national currency	
35960	P	Positive adjustments on amounts due to financial sector – in national currency
35961	K-P	Negative adjustments on amounts due to financial sector - in national currency

- 3597 Adjustments on amounts due to financial sector - in foreign currency**
- 35970 P Positive adjustments on amounts due to financial sector - in foreign currency
- 35971 K-P Negative adjustments on amounts due to financial sector - in foreign currency

- 3598 Adjustments on amounts due to financial sector - in precious metals**
- 35980 P Positive adjustments on amounts due to financial sector - in precious metals
- 35981 K-P Negative adjustments on amounts due to financial sector - in precious metals

36 AMOUNTS DUE TO BUDGET ORGANIZATIONS AND STATE FUNDS

- 3601 Current accounts of budget organizations - in national currency**
- 36010 P Current accounts of the Central Treasury - in national currency
- 36011 P Blocked current accounts of the Central Treasury - in national currency
- 36012 P Accrued interest payable on current accounts of the Central Treasury - in national currency
- 36015 P Current accounts of other budget organizations - in national currency
- 36016 P Blocked current accounts of other budget organizations - in national currency
- 36017 P Accrued interest payable on current accounts of other budget organizations -in national currency
- 3602 Current accounts of budget organizations - in foreign currency**
- 36020 P Current accounts of the Central Treasury - in foreign currency
- 36021 P Blocked current accounts of the Central Treasury - in foreign currency
- 36022 P Accrued interest payable on current accounts of the Central Treasury - in foreign currency
- 36025 P Current accounts of other budget organizations - in foreign currency
- 36026 P Blocked current accounts of other budget organizations - in foreign currency
- 36027 P Accrued interest payable on current accounts of other budget organizations -in foreign currency
- 3603 Current accounts of budget organizations - in precious metals**
- 36030 P Current accounts of the Central Treasury - in precious metals
- 36031 P Blocked current accounts of the Central Treasury - in precious metals
- 36032 P Accrued interest payable on current accounts of the Central Treasury -in precious metals
- 36035 P Current accounts of other budget organizations - in precious metals
- 36036 P Blocked current accounts of other budget organizations - in precious metals

36037	P	Accrued interest payable on current accounts of other budget organizations -in precious metals
3604	Current accounts of state funds - in national currency	
36040	P	Current accounts of the State Oil Fund of the Republic of Azerbaijan - in national currency
36041	P	Blocked current accounts of the State Oil Fund of the Republic of Azerbaijan - in national currency
36042	P	Accrued interest payable on current account of the State Oil Fund of the Azerbaijan Republic - in national currency
36045	P	Current accounts of other state funds - in national currency
36046	P	Blocked current accounts of other state funds - in national currency
36047	P	Accrued interest payable on current accounts of other state funds - in national currency
3605	Current accounts of state funds - in foreign currency	
36050	P	Current accounts of the State Oil Fund of the Republic of Azerbaijan - in foreign currency
36051	P	Blocked current accounts of the State Oil Fund of the Republic of Azerbaijan -in foreign currency
36052	P	Accrued interest payable on current account of the State Oil Fund of the Azerbaijan Republic - in foreign currency
36055	P	Current accounts of other state funds - in foreign currency
36056	P	Blocked current accounts of other state funds - in foreign currency
36057	P	Accrued interest payable on current accounts of other state funds -in foreign currency
3606	Current accounts of state funds - in precious metals	
36060	P	Current accounts of the State Oil Fund of the Republic of Azerbaijan - in precious metals
36061	P	Blocked current accounts of the State Oil Fund of the Republic of Azerbaijan - in precious metals
36062	P	Accrued interest payable on current account of the State Oil Fund of the Azerbaijan Republic - in precious metals
36065	P	Current accounts of other state funds - in precious metals
36066	P	Blocked current accounts of other state funds - in precious metals
36067	P	Accrued interest payable on current accounts of other state funds -in precious metals
3611	Short-term deposits of budget organizations - in national currency	
36110	P	Short-term deposits of the Central Treasury - in national currency
36111	P	Blocked short-term deposit accounts of the Central Treasury - in national currency

36112	P	Accrued interest payable on short-term deposits of the Central Treasury - in national currency
36113	P	Overdue principal on short-term deposits of the Central Treasury - in national currency
36114	P	Overdue interest accrued on short-term deposits of the Central Treasury - in national currency
36115	P	Short-term deposits of other budget organizations - in national currency
36116	P	Blocked short-term deposit accounts of other budget organizations - in national currency
36117	P	Accrued interest payable on short-term deposits of other budget organizations - in national currency
36118	P	Overdue principal on short-term deposits of other budget organizations - in national currency
36119	P	Overdue interest accrued on short-term deposits of other budget organizations - in national currency
3612		Short-term deposits of budget organizations - in foreign currency
36120	P	Short-term deposits of the Central Treasury - in foreign currency
36121	P	Blocked short-term deposit accounts of the Central Treasury - in foreign currency
36122	P	Accrued interest payable on short-term deposits of the Central Treasury - in foreign currency
36123	P	Overdue principal on short-term deposits of the Central Treasury - in foreign currency
36124	P	Overdue interest accrued on short-term deposits of the Central Treasury - in foreign currency
36125	P	Short-term deposits of other budget organizations - in foreign currency
36126	P	Blocked short-term deposit accounts of other budget organizations - in foreign currency
36127	P	Accrued interest payable on short-term deposits of other budget organizations - in foreign currency
36128	P	Overdue principal on short-term deposits of other budget organizations - in foreign currency
36129	P	Overdue interest accrued on short-term deposits of other budget organizations - in foreign currency
3613		Short-term deposits of budget organizations - in precious metals
36130	P	Short-term deposits of the Central Treasury - in precious metals
36131	P	Blocked short-term deposit accounts of the Central Treasury - in precious metals
36132	P	Accrued interest payable on short-term deposits of the Central Treasury - in precious metals
36133	P	Overdue principal on short-term deposits of the Central Treasury in precious metals
36134	P	Overdue interest accrued on short-term deposits of the Central Treasury - in precious metals
36135	P	Short-term deposits of other budget organizations - in precious metals
36136	P	Blocked short-term deposit accounts of other budget organizations -in precious

metals

- 36137 P Accrued interest payable on short-term deposits of other budget organizations - in precious metals
- 36138 P Overdue principal on short-term deposits of other budget organizations - in precious metals
- 36139 P Overdue interest accrued on short-term deposits of other budget organizations - in precious metals

3614 Short-term deposits of state funds - in national currency

- 36140 P Short-term deposits of the State Oil Fund of the Azerbaijan Republic – in national currency
- 36141 P Blocked short-term deposit accounts of the State Oil Fund of the Azerbaijan Republic - in national currency
- 36142 P Accrued interest payable on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in national currency
- 36143 P Overdue principal on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in national currency
- 36144 P Overdue interest accrued on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in national currency
- 36145 P Short-term deposits of other state funds - in national currency
- 36146 P Blocked short-term deposit accounts of other budget organizations - in national currency
- 36147 P Accrued interest payable on short-term deposits of other state funds - in national currency
- 36148 P Overdue principal on short-term deposits of other state funds - in national currency
- 36149 P Overdue interest accrued on short-term deposits of other state funds -in national currency

3615 Short-term deposits of state funds - in foreign currency

- 36150 P Short-term deposits of the State Oil Fund of the Azerbaijan Republic – in foreign currency
- 36151 P Blocked short-term deposit accounts of the State Oil Fund of the Azerbaijan Republic - in foreign currency
- 36152 P Accrued interest payable on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in foreign currency
- 36153 P Overdue principal on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in foreign currency
- 36154 P Overdue interest accrued on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in foreign currency
- 36155 P Short-term deposits of other state funds - in foreign currency

	36156	P	Blocked short-term deposit accounts of other budget organizations - in foreign currency
	36157	P	Accrued interest payable on short-term deposits of other state funds - in foreign currency
	36158	P	Overdue principal on short-term deposits of other state funds - in foreign currency
	36159	P	Overdue interest accrued on short-term deposits of other state funds -in foreign currency
3616	Short-term deposits of state funds - in precious metals		
	36160	P	Short-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36161	P	Blocked short-term deposit accounts of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36162	P	Accrued interest payable on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36163	P	Overdue principal on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36164	P	Overdue interest accrued on short-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36165	P	Short-term deposits of other state funds - in precious metals
	36166	P	Blocked short-term deposit accounts of other budget organizations - in precious metals
	36167	P	Accrued interest payable on short-term deposits of other state funds - in precious metals
	36168	P	Overdue principal on short-term deposits of other state funds - in precious metals
	36169	P	Overdue interest accrued on short-term deposits of other state funds - in precious metals
3621	Short-term loans from state funds - in national currency		
KT	36210	P	Short-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	36212	P	Accrued interest payables on short-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	36213	P	Overdue principal on short-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	36214	P	Overdue interest accrued on short-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	36215	P	Short-term loans from other state funds - in national currency
KT	36217	P	Accrued interest payable on short-term loans from other state funds - in national currency
KT	36218	P	Overdue principal on short-term loans from other state funds - in national currency

KT	36219	P	Overdue interest accrued on short-term loans from other state funds - in national currency
3622	Short-term loans from state funds - in foreign currency		
KT	36225	P	Short-term loans from other state funds - in foreign currency
KT	36227	P	Accrued interest payable on short-term loans from other state funds – in foreign currency
KT	36228	P	Overdue principal on short-term loans from other state funds - in foreign currency
KT	36229	P	Overdue interest accrued on short-term loans from other state funds - in foreign currency
3631	Long-term deposits of budget organizations - in national currency		
	36310	P	Long-term deposits of the Central Treasury - in national currency
	36311	P	Blocked long-term deposit accounts of the Central Treasury - in national currency
	36312	P	Accrued interest payable on long-term deposits of the Central Treasury - in national currency
	36313	P	Overdue principal on long-term deposits of the Central Treasury - in national currency
	36314	P	Overdue interest accrued on long-term deposits of the Central Treasury - in national currency
	36315	P	Long-term deposits of other budget organizations - in national currency
	36316	P	Blocked long-term deposit accounts of other budget organizations - in national currency
	36317	P	Accrued interest payable on long-term deposits of other budget organizations - in national currency
	36318	P	Overdue principal on long-term deposits of other budget organizations - in national currency
	36319	P	Overdue interest accrued on long-term deposits of other budget organizations - in national currency
3632	Long-term deposits of budget organizations - in foreign currency		
	36320	P	Long-term deposits of the Central Treasury - in foreign currency
	36321	P	Blocked long-term deposit accounts of the Central Treasury - in foreign currency
	36322	P	Accrued interest payable on long-term deposits of the Central Treasury - in foreign currency
	36323	P	Overdue principal on long-term deposits of the Central Treasury - in foreign currency
	36324	P	Overdue interest accrued on long-term deposits of the Central Treasury - in foreign currency
	36325	P	Long-term deposits of other budget organizations - in foreign currency
	36326	P	Blocked long-term deposit accounts of other budget organizations - in foreign currency
	36327	P	Accrued interest payable on long-term deposits of other budget organizations - in foreign currency
	36328	P	Overdue principal on long-term deposits of other budget organizations - in foreign currency

36329	P	Overdue interest accrued on long-term deposits of other budget organizations - in foreign currency
3633	Long-term deposits of budget organizations - in precious metals	
36330	P	Long-term deposits of the Central Treasury - in precious metals
36331	P	Blocked long-term deposit accounts of the Central Treasury - in precious metals
36332	P	Accrued interest payable on long-term deposits of the Central Treasury - in precious metals
36333	P	Overdue principal on long-term deposits of the Central Treasury - in precious metals
36334	P	Overdue interest accrued on long-term deposits of the Central Treasury - in precious metals
36335	P	Long-term deposits of other budget organizations - in precious metals
36336	P	Blocked long-term deposit accounts of other budget organizations - in precious metals
36337	P	Accrued interest payable on long-term deposits of other budget organizations - in precious metals
36338	P	Overdue principal on long-term deposits of other budget organizations - in precious metals
36339	P	Overdue interest accrued on long-term deposits of other budget organizations - in precious metals
3634	Long-term deposits of state funds - in national currency	
36340	P	Long-term deposits of the State Oil Fund of the Azerbaijan Republic – in national currency
36341	P	Blocked long-term deposit accounts of the State Oil Fund of the Azerbaijan Republic - in national currency
36342	P	Accrued interest payable on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in national currency
36343	P	Overdue principal on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in national currency
36344	P	Overdue interest accrued on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in national currency
36345	P	Long-term deposits of other state funds- in national currency
36346	P	Blocked long-term deposit accounts of other state funds - in national currency
36347	P	Accrued interest payable on long-term deposits of other state funds - in national currency
36348	P	Overdue principal on long-term deposits of other state funds - in national currency
36349	P	Overdue interest accrued on long-term deposits of other state funds - in national currency
3635	Long-term deposits of state funds - in foreign currency	
36350	P	Long-term deposits of the State Oil Fund of the Azerbaijan Republic – in foreign currency

	36351	P	Blocked long-term deposit accounts of the State Oil Fund of the Azerbaijan Republic - in foreign currency
	36352	P	Accrued interest payable on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in foreign currency
	36353	P	Overdue principal on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in foreign currency
	36354	P	Overdue interest accrued on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in foreign currency
	36355	P	Long-term deposits of other state funds - in foreign currency
	36356	P	Blocked long-term deposit accounts of other state funds - in foreign currency
	36357	P	Accrued interest payable on long-term deposits of other state funds - in foreign currency
	36358	P	Overdue principal on long-term deposits of other state funds - in foreign currency
	36359	P	Overdue interest accrued on long-term deposits of other state funds - in foreign currency
3636	Long-term deposits of state funds - in precious metals		
	36360	P	Long-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36361	P	Blocked long-term deposit accounts of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36362	P	Accrued interest payable on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36363	P	Overdue principal on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36364	P	Overdue interest accrued on long-term deposits of the State Oil Fund of the Azerbaijan Republic - in precious metals
	36365	P	Long-term deposits of other state funds- in precious metals
	36366	P	Blocked long-term deposit accounts of other state funds - in precious metals
	36367	P	Accrued interest payable on long-term deposits of other state funds - in precious metals
	36368	P	Overdue principal on long-term deposits of other state funds - in precious metals
	36369	P	Overdue interest accrued on long-term deposits of other state funds - in precious metals
3641	Long-term loans from state funds- in national currency		
KT	36410	P	Long-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	36412	P	Accrued interest payables on long-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency

KT	36413	P	Overdue principal on long-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	36414	P	Overdue interest accrued on long-term loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	36415	P	Long-term loans from other state funds- in national currency
KT	36417	P	Accrued interest payables on long-term loans from other state funds - in national currency
KT	36418	P	Overdue principal on long-term loans from other state funds - in national currency
KT	36419	P	Overdue interest accrued on long-term loans from other state funds - in national currency
3642	Long-term loans from state funds- in foreign currency		
KT	36425	P	Long-term loans from other state funds- in foreign currency
KT	36427	P	Accrued interest payables on long-term loans from other state funds - in foreign currency
KT	36428	P	Overdue principal on long-term loans from other state funds - in foreign currency
KT	36429	P	Overdue interest accrued on long-term loans from other state funds - in foreign currency
3693	Balance of closed accounts of state funds and budget organizations - in national currency		
36930	P		Balance of closed accounts of the Central Treasury - in national currency
36931	P		Balance of closed accounts of other budget organizations - in national currency
36932	P		Balance of closed accounts of the State Oil Fund of the Azerbaijan Republic - in national currency
36933	P		Balance of closed accounts of other state funds - in national currency
3694	Balance of closed accounts of state funds and budget organizations - in foreign currency		
36940	P		Balance of closed accounts of the Central Treasury - in foreign currency
36941	P		Balance of closed accounts of other budget organizations - in foreign currency
36942	P		Balance of closed accounts of the State Oil Fund of the Azerbaijan Republic - in foreign currency
36943	P		Balance of closed accounts of other state funds - in foreign currency
3695	Balance of closed accounts of state funds and budget organizations - in precious metals		
36950	P		Balance of closed accounts of the Central Treasury - in precious metals
36951	P		Balance of closed accounts of other budget organizations - in precious metals
36952	P		Balance of closed accounts of the State Oil Fund of the Azerbaijan Republic - in precious metals

36953 P Balance of closed accounts of other state funds - in precious metals

3696 Adjustments on amounts due to state funds and budget organizations - in national currency

36960 P Positive adjustments on amounts due to state funds and budget organizations - in national currency

36961 K-P Negative adjustments on amounts due to state funds and budget organizations - in national currency

3697 Adjustments on amounts due to state funds and budget organizations - in foreign currency

36970 P Positive adjustments on amounts due to state funds and budget organizations - in foreign currency

36971 K-P Negative adjustments on amounts due to state funds and budget organizations - in foreign currency

3698 Adjustments on amounts due to state funds and budget organizations - in precious metals

36980 P Positive adjustments on amounts due to state funds and budget organizations - in precious metals

36981 K-P Negative adjustments on amounts due to state funds and budget organizations - in precious metals

37 SETTLEMENTS WITH INTERNATIONAL FINANCIAL INSTITUTIONS

3701 Settlements with the International Monetary Fund - in national currency

AMB 37011 P Securities issued in respect of the International Monetary Fund quota in national currency

AMB 37012 P Securities issued under loans from International Monetary Fund - in national currency

AMB 37013 P International Monetary Fund's First Account - in national currency

AMB 37014 P International Monetary Fund's Second Account - in national currency

AMB 37016 P Other settlements with the International Monetary Fund - in national currency

AMB 37017 P Accrued interest payable on settlements with the International Monetary Fund - in national currency

3702 Settlements with the International Monetary Fund - in foreign currency

AMB 37023 P Loans from the International Monetary Fund - in foreign currency

AMB 37024 P Accrued interest payable on loans from the International Monetary Fund - in foreign currency

AMB 37026 P Other settlements with the International Monetary Fund - in foreign currency

AMB	37027	P	Accrued interest payable on settlements with the International Monetary Fund - in foreign currency
3703	Settlements with the International Monetary Fund - in special drawing rights		
AMB	37033	P	Loans from the International Monetary Fund - in special drawing rights
AMB	37034	P	Accrued interest payable on loans from the International Monetary Fund - in special drawing rights
AMB	37036	P	Other settlements with the International Monetary Fund - in special drawing rights
AMB	37037	P	Accrued interest payable on settlements with the International Monetary Fund - in special drawing rights
3704	Settlements with other international financial institutions- in national currency		
	37042	P	Securities issued under loans from other international financial institutions - in national currency
	37046	P	Other settlements with other international financial institutions - in national currency
	37047	P	Accrued interest payable on settlements with other international financial institutions - in national currency
	37048	P	Overdue principal on settlements with other international financial institutions - in national currency
	37049	P	Overdue interest accrued on settlements with other international financial institutions - in national currency
3705	Settlements with other international financial institutions- in foreign currency		
	37053	P	Loans from other international financial institutions - in foreign currency
	37054	P	Deposits of other international financial institutions - in foreign currency
	37056	P	Other settlements with other international financial institutions - in foreign currency
	37057	P	Accrued interest payable on settlements with other international financial institutions - in foreign currency
	37058	P	Overdue principal on settlements with other international financial institutions - in foreign currency
	37059	P	Overdue interest accrued on settlements with other international financial institutions - in foreign currency
3706	Settlements with other international financial institutions- in precious metals		
	37063	P	Loans from other international financial institutions - in precious metals
	37064	P	Deposits of other international financial institutions - in precious metals
	37066	P	Other settlements with other international financial institutions - in precious metals

	37067	P	Accrued interest payable on settlements with international financial institutions - in precious metals
	37068	P	Overdue principal on settlements with international financial institutions - in precious metals
	37069	P	Overdue interest accrued on settlements with international financial institutions - in precious metals
3796	Adjustments on settlements with international financial institutions - in national currency		
	37960	P	Positive adjustments on settlements with international financial institutions - in national currency
	37961	K-P	Negative adjustments on settlements with international financial institutions - in national currency
3797	Adjustments on settlements with international financial institutions - in foreign currency		
	37970	P	Positive adjustments on settlements with international financial institutions - in foreign currency
	37971	K-P	Negative adjustments on settlements with international financial institutions - in foreign currency
3798	Adjustments on settlements with international financial institutions - in precious metals		
	37980	P	Positive adjustments on settlements with international financial institutions - in precious metals
	37981	K-P	Negative adjustments on settlements with international financial institutions - in precious metals
38	AMOUNTS DUE TO STATE-OWNED LEGAL ENTITIES, MUNICIPALITIES AND PUBLIC ORGANIZATIONS		
3801	Current accounts of state-owned legal entities operating in mining sector - in national currency		
KT	38010	P	Current accounts of state-owned legal entities operating in mining sector - in national currency
KT	38011	P	Blocked current accounts of state-owned legal entities operating in mining sector - in national currency
KT	38012	P	Accrued interest payable on current accounts of state-owned legal entities operating in mining sector - in national currency
3802	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	38020	P	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	38021	P	Blocked current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	38022	P	Accrued interest payable on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency

3803	Current accounts of state-owned legal entities operating in construction and building sector - in national currency		
KT	38030	P	Current accounts of state-owned legal entities operating in construction and building sector - in national currency
KT	38031	P	Blocked current accounts of state-owned legal entities operating in construction and building sector - in national currency
KT	38032	P	Accrued interest payable on current accounts of state-owned legal entities operating in construction and building sector - in national currency
3804	Current account of state-owned legal entities operating in industrial and manufacturing sector - in national currency		
KT	38040	P	Current accounts of state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	38041	P	Blocked current accounts of state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	38042	P	Accrued interest payable on current accounts of state-owned legal entities operating in industrial and manufacturing sector - in national currency
3805	Current accounts of state-owned legal entities operating in transportation and communication sector - in national currency		
KT	38050	P	Current accounts of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38051	P	Blocked current accounts of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38052	P	Accrued interest payable on current accounts of state-owned legal entities operating in transportation and communication sector - in national currency
3806	Current accounts of state-owned legal entities operating in retail and services sector - in national currency		
KT	38060	P	Current accounts of state-owned legal entities operating in retail and services sector - in national currency
KT	38061	P	Blocked current accounts of state-owned legal entities operating in retail and services sector - in national currency
KT	38062	P	Accrued interest payable on current accounts of state-owned legal entities operating in retail and services sector - in national currency
3807	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency		
KT	38070	P	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	38071	P	Blocked current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency

KT	38072	P	Accrued interest payable on current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
3808	Current account of state-owned legal entities operating in real estate sector - in national currency		
KT	38080	P	Current account of state-owned legal entities operating in real estate sector - in national currency
KT	38081	P	Blocked current accounts of state-owned legal entities operating in real estate sector - in national currency
KT	38082	P	Accrued interest payable on current accounts of state-owned legal entities operating in real estate sector - in national currency
3809	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency		
KT	38090	P	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
KT	38091	P	Blocked current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
KT	38092	P	Accrued interest payables on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
3811	Current accounts of state-owned legal entities operating in mining sector- in foreign currency		
KT	38110	P	Current accounts of state-owned legal entities operating in mining sector- in foreign currency
KT	38111	P	Blocked current accounts of state-owned legal entities operating in mining sector - in foreign currency
KT	38112	P	Accrued interest payable on current accounts of state-owned legal entities operating in mining sector - in foreign currency
3812	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
KT	38120	P	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	38121	P	Blocked current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	38122	P	Accrued interest payable on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
3813	Current accounts of state-owned legal entities operating in construction and building sector - in foreign currency		

KT	38130	P	Current accounts of state-owned legal entities operating in construction and building sector - in foreign currency
KT	38131	P	Blocked current accounts of state-owned legal entities operating in construction and building sector - in foreign currency
KT	38132	P	Accrued interest payable on current accounts of state-owned legal entities operating in construction and building sector - in foreign currency
3814	Current account of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	38140	P	Current account of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	38141	P	Blocked current accounts of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	38142	P	Accrued interest payable on current accounts of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
3815	Current accounts of state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	38150	P	Current accounts of state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	38151	P	Blocked current accounts of state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	38152	P	Accrued interest payable on current accounts of state-owned legal entities operating in transportation and communication sector - in foreign currency
3816	Current accounts of state-owned legal entities operating in retail and services sector - in foreign currency		
KT	38160	P	Current accounts of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38161	P	Blocked current accounts of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38162	P	Accrued interest payable on current accounts of state-owned legal entities operating in retail and services sector - in foreign currency
3817	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency		
KT	38170	P	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	38171	P	Blocked current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency

KT	38172	P	Accrued interest payable on current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
3818	Current accounts of state-owned legal entities operating in other sectors - in foreign currency		
KT	38180	P	Current accounts of state-owned legal entities operating in other sectors - in foreign currency
KT	38181	P	Blocked current accounts of state-owned legal entities operating in real estate sector - in foreign currency
KT	38182	P	Accrued interest payable on current accounts of state-owned legal entities operating in real estate sector - in foreign currency
3819	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency		
KT	38190	P	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	38191	P	Blocked current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	38192	P	Accrued interest payables on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
3821	Current accounts of state-owned legal entities operating in mining sector- in precious metals		
KT	38210	P	Current accounts of state-owned legal entities operating in mining sector- in precious metals
KT	38211	P	Blocked current accounts of state-owned legal entities operating in mining sector - in precious metals
KT	38212	P	Accrued interest payables on current accounts of state-owned legal entities operating in mining sector - in precious metals
3822	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	38220	P	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	38221	P	Blocked current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	38222	P	Accrued interest payable on current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
3823	Current accounts of state-owned legal entities operating in construction and building sector - in precious metals		
KT	38230	P	Current accounts of state-owned legal entities operating in construction and building sector - in precious metals

KT	38231	P	Blocked current accounts of state-owned legal entities operating in construction and building sector - in precious metals
KT	38232	P	Accrued interest payable on current accounts of state-owned legal entities operating in construction and building sector - in precious metals
3824	Current account of state-owned legal entities operating in industrial and manufacturing sector - in precious metals		
KT	38240	P	Current account of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38241	P	Blocked current accounts of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38242	P	Accrued interest payable on current accounts of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
3825	Current accounts of state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	38250	P	Current accounts of state-owned legal entities operating in transportation and communication sector - in precious metals
KT	38251	P	Blocked current accounts of state-owned legal entities operating in transportation and communication sector - in precious metals
KT	38252	P	Accrued interest payable on current accounts of state-owned legal entities operating in transportation and communication sector - in precious metals
3826	Current accounts of state-owned legal entities operating in retail and services sector - in precious metals		
KT	38260	P	Current accounts of state-owned legal entities operating in retail and services sector - in precious metals
KT	38261	P	Blocked current accounts of state-owned legal entities operating in retail and services sector - in precious metals
KT	38262	P	Accrued interest payable on current accounts of state-owned legal entities operating in retail and services sector - in precious metals
3827	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals		
KT	38270	P	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	38271	P	Blocked current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	38272	P	Accrued interest payable on current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
3828	Current account of state-owned legal entities operating in real estate sector - in precious metals		

KT	38280	P	Current account of state-owned legal entities operating in real estate sector - in precious metals
KT	38281	P	Blocked current accounts of state-owned legal entities operating in real estate sector - in precious metals
KT	38282	P	Accrued interest payable on current accounts of state-owned legal entities operating in real estate sector - in precious metals
3829	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals		
KT	38290	P	Current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
KT	38291	P	Blocked current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
KT	38292	P	Accrued interest payables on current accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
3831	Short-term deposits of state-owned legal entities operating in mining sector - in national currency		
KT	38310	P	Short-term deposits of state-owned legal entities operating in mining sector - in national currency
KT	38311	P	Blocked short-term deposit accounts of state-owned legal entities operating in mining sector - in national currency
KT	38312	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in mining sector - in national currency
KT	38313	P	Overdue principal on short-term deposits of state-owned legal entities operating in mining sector - in national currency
KT	38314	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in mining sector - in national currency
3832	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	38320	P	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	38321	P	Blocked short-term deposit accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	38322	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	38323	P	Overdue principal on short-term deposits of state-owned legal entities in energy, gas, steam, and water sector - in national currency
KT	38324	P	Overdue interest accrued on short-term deposits of state-owned legal entities in energy, gas, steam, and water sector - in national currency
3833	Short-term deposits of state-owned legal entities operating in construction and building sector - in national currency		

KT	38330	P	Short-term deposits of state-owned legal entities operating in construction and building sector - in national currency
KT	38331	P	Blocked short-term deposit accounts of state-owned legal entities operating in construction and building sector - in national currency
KT	38332	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in construction and building sector - in national currency
KT	38333	P	Overdue principal on short-term deposits of state-owned legal entities operating in construction and building sector - in national currency
KT	38334	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in construction and building sector - in national currency
3834	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in national currency		
KT	38340	P	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	38341	P	Blocked short-term deposit accounts of state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	38342	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	38343	P	Overdue principal on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	38344	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in national currency
3835	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency		
KT	38350	P	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38351	P	Blocked account on short-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38352	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38353	P	Overdue principal on short-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38354	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency
3836	Short-term deposits of state-owned legal entities operating in retail and services sector - in national currency		
KT	38360	P	Short-term deposits of state-owned legal entities operating in retail and services sector - in national currency
KT	38361	P	Blocked short-term deposit accounts of state-owned legal entities operating in retail and services sector - in national currency

KT	38362	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in retail and services sector - in national currency
KT	38363	P	Overdue principal on short-term deposits of state-owned legal entities operating in retail and services sector - in national currency
KT	38364	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in retail and services sector - in national currency
3837	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency		
KT	38370	P	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	38371	P	Blocked short-term deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	38372	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	38373	P	Overdue principal on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	38374	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
3838	Short-term deposits of state-owned legal entities operating in real estate sector - in national currency		
KT	38380	P	Short-term deposits of state-owned legal entities operating in real estate sector - in national currency
KT	38381	P	Blocked account on short-term deposits of state-owned legal entities operating in real estate sector - in national currency
KT	38382	P	Accrued interest payable on short-term deposits of state-owned legal entities in real estate sector - in national currency
KT	38383	P	Overdue principal on short-term deposits of state-owned legal entities operating in real estate sector - in national currency
KT	38384	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in real estate sector - in national currency
3839	Short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency		
KT	38390	P	Short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
KT	38391	P	Blocked short-term deposit accounts of state-owned legal entities, municipalities and public organizations operating in other sectors- in national currency
KT	38392	P	Accrued interest payables on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency

KT	38393	P	Overdue principal on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
KT	38394	P	Overdue interest accrued on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
3841	Short-term deposits of state-owned legal entities operating in mining sector - in foreign currency		
KT	38410	P	Short-term deposits of state-owned legal entities operating in mining sector - in foreign currency
KT	38411	P	Blocked short-term deposit accounts of state-owned legal entities operating in mining sector - in foreign currency
KT	38412	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in mining sector - in foreign currency
KT	38413	P	Overdue principal on short-term deposits of state-owned legal entities operating in mining sector - in foreign currency
KT	38414	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in mining sector – in foreign currency
3842	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
KT	38420	P	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	38421	P	Blocked short-term deposit accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	38422	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	38423	P	Overdue principal on short-term deposits of state-owned legal entities in energy, gas, steam, and water sector - in foreign currency
KT	38424	P	Overdue interest accrued on short-term deposits of state-owned legal entities in energy, gas, steam, and water sector - in foreign currency
3843	Short-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency		
KT	38430	P	Short-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency
KT	38431	P	Blocked short-term deposit accounts of state-owned legal entities operating in construction and building sector - in foreign currency
KT	38432	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency
KT	38433	P	Overdue principal on short-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency

KT	38434	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency
3844	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	38440	P	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	38441	P	Blocked short-term deposit accounts of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	38442	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	38443	P	Overdue principal on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector – in foreign currency
KT	38444	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
3845	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	38450	P	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	38451	P	Blocked account on short-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	38452	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	38453	P	Overdue principal on short-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	38454	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency
3846	Short-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency		
KT	38460	P	Short-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38461	P	Blocked short-term deposit accounts of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38462	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38463	P	Overdue principal on short-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38464	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency

3847	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency		
KT	38470	P	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	38471	P	Blocked short-term deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	38472	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	38473	P	Overdue principal on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	38474	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
3848	Short-term deposits of state-owned legal entities operating in real estate sector - in foreign currency		
KT	38480	P	Short-term deposits of state-owned legal entities operating in real estate sector - in foreign currency
KT	38481	P	Blocked account on short-term deposits of state-owned legal entities operating in real estate sector - in foreign currency
KT	38482	P	Accrued interest payable on short-term deposits of state-owned legal entities in real estate sector - in foreign currency
KT	38483	P	Overdue principal on short-term deposits of state-owned legal entities operating in real estate sector - in foreign currency
KT	38484	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in real estate sector - in foreign currency
3849	Short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency		
KT	38490	P	Short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	38491	P	Blocked short-term deposit accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	38492	P	Accrued interest payables on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	38493	P	Overdue principal on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
KT	38494	P	Overdue interest accrued on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency

3851	Short-term deposits of state-owned legal entities operating in mining sector - in precious metals		
KT	38510	P	Short-term deposits of state-owned legal entities operating in mining sector - in precious metals
KT	38511	P	Blocked short-term deposit accounts of state-owned legal entities operating in mining sector - in precious metals
KT	38512	P	accrued interest payable on short-term deposits of state-owned legal entities operating in mining sector - in precious metals
KT	38513	P	Overdue principal on short-term deposits of state-owned legal entities operating in mining sector - in precious metals
KT	38514	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in mining sector - in precious metals
3852	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	38520	P	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	38521	P	Blocked short-term deposit accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	38522	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	38523	P	Overdue principal on short-term deposits of state-owned legal entities in energy, gas, steam, and water sector - in precious metals
KT	38524	P	Overdue interest accrued on short-term deposits of state-owned legal entities in energy, gas, steam, and water sector - in precious metals
3853	Short-term deposits of state-owned legal entities operating in construction and building sector - in precious metals		
KT	38530	P	Short-term deposits of state-owned legal entities operating in construction and building sector - in precious metals
KT	38531	P	Blocked short-term deposit accounts of state-owned legal entities operating in construction and building sector - in precious metals
KT	38532	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in construction and building sector - in precious metals
KT	38533	P	Overdue principal on short-term deposits of state-owned legal entities operating in construction and building sector - in precious metals
KT	38534	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in construction and building sector - in precious metals
3854	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in precious metals		

KT	38540	P	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38541	P	Blocked short-term deposit accounts of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38542	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38543	P	Overdue principal on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38544	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
3855	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	38550	P	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals
KT	38551	P	Blocked account on short-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals
KT	38552	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals
KT	38553	P	overdue principal on short-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals
KT	38554	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals
3856	Short-term deposits of state-owned legal entities operating in retail and services sector - in precious metals		
KT	38560	P	Short-term deposits of state-owned legal entities operating in retail and services sector - in precious metals
KT	38561	P	Blocked short-term deposit accounts of state-owned legal entities operating in retail and services sector - in precious metals
KT	38562	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in retail and services sector - in precious metals
KT	38563	P	Overdue principal on short-term deposits of state-owned legal entities operating in retail and services sector - in precious metals
KT	38564	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in retail and services sector - in precious metals
3857	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals		

KT	38570	P	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	38571	P	Blocked short-term deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	38572	P	Accrued interest payable on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	38573	P	Overdue principal on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	38574	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
3858	Short-term deposits of state-owned legal entities operating in real estate sector - in precious metals		
KT	38580	P	Short-term deposits of state-owned legal entities operating in real estate sector - in precious metals
KT	38581	P	Blocked account on short-term deposits of state-owned legal entities operating in real estate sector - in precious metals
KT	38582	P	Accrued interest payable on short-term deposits of state-owned legal entities in real estate sector - in precious metals
KT	38583	P	Overdue principal on short-term deposits of state-owned legal entities operating in real estate sector - in precious metals
KT	38584	P	Overdue interest accrued on short-term deposits of state-owned legal entities operating in real estate sector - in precious metals
3859	Short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals		
KT	38590	P	Short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
KT	38591	P	Blocked short-term deposit accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
KT	38592	P	Accrued interest payables on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
KT	38593	P	Overdue principal on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
KT	38594	P	Overdue interest accrued on short-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
3861	Long-term deposits of state-owned legal entities operating in mining sector- in national currency		

KT	38610	P	Long-term deposits of state-owned legal entities operating in mining sector- in national currency
KT	38611	P	Blocked long-term deposit accounts of state-owned legal entities operating in mining sector - in national currency
KT	38612	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in mining sector- in national currency
KT	38613	P	Overdue principal on long-term deposits of state-owned legal entities operating in mining sector - in national currency
KT	38614	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in mining sector – in national currency
3862	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in national currency		
KT	38620	P	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in national currency
KT	38621	P	Blocked long-term deposit accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	38622	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in national currency
KT	38623	P	Overdue principal on long-term deposits of state-owned legal entities in energy, gas, steam, and water sector- in national currency
KT	38624	P	Overdue interest accrued on long-term deposits of state-owned legal entities in energy, gas, steam, and water sector- in national currency
3863	Long-term deposits of state-owned legal entities operating in construction and building sector- in national currency		
KT	38630	P	Long-term deposits of state-owned legal entities operating in construction and building sector- in national currency
KT	38631	P	Blocked long-term deposit accounts of state-owned legal entities operating in construction and building sector- in national currency
KT	38632	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in construction and building sector- in national currency
KT	38633	P	Overdue principal on long-term deposits of state-owned legal entities operating in construction and building sector - in national currency
KT	38634	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in construction and building sector - in national currency
3864	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in national currency		

KT	38640	P	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	38641	P	Blocked long-term deposit accounts of state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	38642	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	38643	P	Overdue principal on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector – in national currency
KT	38644	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in national currency
3865	Long-term deposits of state-owned legal entities operating in transportation and communication sector- in national currency		
KT	38650	P	Long-term deposits of state-owned legal entities operating in transportation and communication sector- in national currency
KT	38651	P	Blocked account on long-term deposits of state-owned legal entities operating in transportation and communication sector- in national currency
KT	38652	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in transportation and communication - in national currency
KT	38653	P	Overdue principal on long-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38654	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in transportation and communication sector- in national currency
3866	Long-term deposits of state-owned legal entities operating in retail and services sector - in national currency		
KT	38660	P	Long-term deposits of state-owned legal entities operating in retail and services sector - in national currency
KT	38661	P	Blocked long-term deposit accounts of state-owned legal entities operating in retail and services sector- in national currency
KT	38662	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in retail and services sector- in national currency
KT	38663	P	Overdue principal on long-term deposits of state-owned legal entities operating in retail and services sector- in national currency
KT	38664	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in retail and services sector - in national currency
3867	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in national currency		
KT	38670	P	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in national currency

KT	38671	P	Blocked long-term deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	38672	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in national currency
KT	38673	P	Overdue principal on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	38674	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in national currency
3868	Long-term deposits of state-owned legal entities operating in real estate sector - in national currency		
KT	38680	P	Long-term deposits of state-owned legal entities operating in real estate sector - in national currency
KT	38681	P	Blocked account on long-term deposits of state-owned legal entities operating in real estate sector- in national currency
KT	38682	P	Accrued interest payable on long-term deposits of state-owned legal entities in real estate sector - in national currency
KT	38683	P	Overdue principal on long-term deposits of state-owned legal entities operating in real estate sector - in national currency
KT	38684	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in real estate sector - in national currency
3869	Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency		
KT	38690	P	Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors- in national currency
KT	38691	P	Blocked long-term deposit accounts of state-owned legal entities, municipalities and public organizations operating in other sectors- in national currency
KT	38692	P	Accrued interest payables on state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
KT	38693	P	Overdue principal on state-owned legal entities, municipalities and public organizations operating in other sectors- in national currency
KT	38694	P	Overdue interest accrued on state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
3871	Long-term deposits of state-owned legal entities operating in mining sector- in foreign currency		
KT	38710	P	Long-term deposits of state-owned legal entities operating in mining sector- in foreign currency
KT	38711	P	Blocked long-term deposit accounts of state-owned legal entities operating in mining sector - in foreign currency

KT	38712	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in mining sector- in foreign currency
KT	38713	P	Overdue principal on long-term deposits of state-owned legal entities operating in mining sector - in foreign currency
KT	38714	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in mining sector - in foreign currency
3872	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency		
KT	38720	P	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	38721	P	Blocked long-term deposit accounts of state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	38722	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	38723	P	Overdue principal on long-term deposits of state-owned legal entities in energy, gas, steam, and water sector - in foreign currency
KT	38724	P	Overdue interest accrued on long-term deposits of state-owned legal entities in energy, gas, steam, and water sector- in foreign currency
3873	Long-term deposits of state-owned legal entities operating in construction and building sector- in foreign currency		
KT	38730	P	Long-term deposits of state-owned legal entities operating in construction and building sector- in foreign currency
KT	38731	P	Blocked long-term deposit accounts of state-owned legal entities operating in construction and building sector- in foreign currency
KT	38732	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in construction and building sector- in foreign currency
KT	38733	P	Overdue principal on long-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency
KT	38734	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency
3874	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in foreign currency		
KT	38740	P	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	38741	P	Blocked long-term deposit accounts of state-owned legal entities operating in industrial and manufacturing sector- in foreign currency

KT	38742	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	38743	P	Overdue principal on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	38744	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
3875	Long-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	38750	P	Long-term deposits of state-owned legal entities operating in transportation and communication sector- in foreign currency
KT	38751	P	Blocked account on long-term deposits of state-owned legal entities operating in transportation and communication sector- in foreign currency
KT	38752	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in transportation and communication - in foreign currency
KT	38753	P	Overdue principal on long-term deposits of state-owned legal entities operating in transportation and communication sector- in foreign currency
KT	38754	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in transportation and communication sector- in foreign currency
3876	Long-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency		
KT	38760	P	Long-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38761	P	Blocked long-term deposit accounts of state-owned legal entities operating in retail and services sector- in foreign currency
KT	38762	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in retail and services sector- in foreign currency
KT	38763	P	Overdue principal on long-term deposits of state-owned legal entities operating in retail and services sector- in foreign currency
KT	38764	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in retail and services sector- in foreign currency
3877	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency		
KT	38770	P	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
KT	38771	P	Blocked long-term deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
KT	38772	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency

KT	38773	P	Overdue principal on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
KT	38774	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
3878	Long-term deposits of state-owned legal entities operating in real estate sector - in foreign currency		
KT	38780	P	Long-term deposits of state-owned legal entities operating in real estate sector - in foreign currency
KT	38781	P	Blocked account on long-term deposits of state-owned legal entities operating in real estate sector- in foreign currency
KT	38782	P	Accrued interest payable on long-term deposits of state-owned legal entities in real estate sector- in foreign currency
KT	38783	P	Overdue principal on long-term deposits of state-owned legal entities operating in real estate sector- in foreign currency
KT	38784	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in real estate sector- in foreign currency
3879	Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors- in foreign currency		
KT	38790	P	Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors- in foreign currency
KT	38791	P	Blocked long-term deposit accounts of state-owned legal entities, municipalities and public organizations operating in other sectors- in foreign currency
KT	38792	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in other sectors - in foreign currency
KT	38793	P	Overdue principal on state-owned legal entities, municipalities and public organizations operating in other sectors- in foreign currency
KT	38794	P	Overdue interest accrued on state-owned legal entities, municipalities and public organizations operating in other sectors- in foreign currency
3881	Long-term deposits of state-owned legal entities operating in mining sector- in precious metals		
KT	38810	P	Long-term deposits of state-owned legal entities operating in mining sector- in precious metals
KT	38811	P	Blocked long-term deposit accounts of state-owned legal entities operating in mining sector - in precious metals
KT	38812	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in mining sector- in precious metals
KT	38813	P	Overdue principal on long-term deposits of state-owned legal entities operating in mining sector - in precious metals

KT	38814	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in mining sector - in precious metals
3882	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals		
KT	38820	P	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	38821	P	Blocked long-term deposit accounts of state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	38822	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	38823	P	Overdue principal on long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	38824	P	Overdue interest accrued on long-term deposits of state-owned legal entities in energy, gas, steam, and water sector- in precious metals
3883	Long-term deposits of state-owned legal entities operating in construction and building sector- in precious metals		
KT	38830	P	Long-term deposits of state-owned legal entities operating in construction and building sector- in precious metals
KT	38831	P	Blocked long-term deposit accounts of state-owned legal entities operating in construction and building sector- in precious metals
KT	38832	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in construction and building sector- in precious metals
KT	38833	P	Overdue principal on long-term deposits of state-owned legal entities operating in construction and building sector - in precious metals
KT	38834	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in construction and building sector - in precious metals
3884	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in precious metals		
KT	38840	P	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in precious metals
KT	38841	P	Blocked long-term deposit accounts of state-owned legal entities operating in industrial and manufacturing sector- in precious metals
KT	38842	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in precious metals
KT	38843	P	Overdue principal on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38844	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in precious metals

3885	Long-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	38850	P	Long-term deposits of state-owned legal entities operating in transportation and communication sector- in precious metals
KT	38851	P	Blocked account on long-term deposits of state-owned legal entities operating in transportation and communication sector- in precious metals
KT	38852	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in transportation and communication - in precious metals
KT	38853	P	Overdue principal on long-term deposits of state-owned legal entities operating in transportation and communication sector- in precious metals
KT	38854	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in transportation and communication sector- in precious metals
3886	Long-term deposits of state-owned legal entities operating in retail and services sector - in precious metals		
KT	38860	P	Long-term deposits of state-owned legal entities operating in retail and services sector - in precious metals
KT	38861	P	Blocked long-term deposit accounts of state-owned legal entities operating in retail and services sector- in precious metals
KT	38862	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in retail and services sector- in precious metals
KT	38863	P	Overdue principal on long-term deposits of state-owned legal entities operating in retail and services sector- in precious metals
KT	38864	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in retail and services sector- in precious metals
3887	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in precious metals		
KT	38870	P	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in precious metals
KT	38871	P	Blocked long-term deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector- in precious metals
KT	38872	P	Accrued interest payable on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	38873	P	Overdue principal on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in precious metals
KT	38874	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
3888	Long-term deposits of state-owned legal entities operating in real estate sector - in precious metals		

KT	38880	P	Long-term deposits of state-owned legal entities operating in real estate sector - in precious metals
KT	38881	P	Blocked account on long-term deposits of state-owned legal entities operating in real estate sector- in precious metals
KT	38882	P	Accrued interest payable on long-term deposits of state-owned legal entities in real estate sector- in precious metals
KT	38883	P	Overdue principal on long-term deposits of state-owned legal entities operating in real estate sector- in precious metals
KT	38884	P	Overdue interest accrued on long-term deposits of state-owned legal entities operating in real estate sector- in precious metals
3889	Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals		
KT	38890	P	Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors- in precious metals
KT	38891	P	Blocked long-term deposit accounts of state-owned legal entities, municipalities and public organizations operating in other sectors- in precious metals
KT	38892	P	Accrued interest payables on of state-owned legal entities, municipalities and public organizations operating in other sectors- in precious metals
KT	38893	P	Overdue principal on state-owned legal entities, municipalities and public organizations operating in other sectors- in precious metals
KT	38894	P	Overdue interest accrued on state-owned legal entities, municipalities and public organizations operating in other sectors- in precious metals
3893	Balance of closed accounts of state-owned legal entities, municipalities, and public organizations - in national currency		
KT	38931	P	Balance of closed accounts of state-owned legal entities operating in mining sector- in national currency
KT	38932	P	Balance of closed accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	38933	P	Balance of closed accounts of state-owned legal entities operating in construction and building sector - in national currency
KT	38934	P	Balance of closed accounts of state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	38935	P	Balance of closed accounts of state-owned legal entities operating in transportation and communication sector - in national currency
KT	38936	P	Balance of closed accounts of state-owned legal entities operating in retail and services sector - in national currency
KT	38937	P	Balance of closed accounts of state-owned legal entities operating in agriculture, forestry, and fishery sector - in national currency

KT	38938	P	Balance of closed accounts of state-owned legal entities operating in real estate sector - in national currency
KT	38939	P	Balance of closed accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
3894	Balance of closed accounts of state-owned legal entities, municipalities, and public organizations - in foreign currency		
KT	38941	P	Balance of closed accounts of state-owned legal entities operating in mining sector- in foreign currency
KT	38942	P	Balance of closed accounts of state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	38943	P	Balance of closed accounts of state-owned legal entities operating in construction and building sector- in foreign currency
KT	38944	P	Balance of closed accounts of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	38945	P	Balance of closed accounts of state-owned legal entities operating in transportation and communication sector- in foreign currency
KT	38946	P	Balance of closed accounts of state-owned legal entities operating in retail and services sector - in foreign currency
KT	38947	P	Balance of closed accounts of state-owned legal entities operating in agriculture, forestry, and fishery sector- in foreign currency
KT	38948	P	Balance of closed accounts of state-owned legal entities operating in real estate sector - in foreign currency
KT	38949	P	Balance of closed accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
3895	Balance of closed accounts of state-owned legal entities, municipalities, and public organizations - in precious metals		
KT	38951	P	Balance of closed accounts of state-owned legal entities operating in mining sector- in precious metals
KT	38952	P	Balance of closed accounts of state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	38953	P	Balance of closed accounts of state-owned legal entities operating in construction and building sector- in precious metals
KT	38954	P	Balance of closed accounts of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	38955	P	Balance of closed accounts of state-owned legal entities operating in transportation and communication sector- in precious metals
KT	38956	P	Balance of closed accounts of state-owned legal entities operating in retail and services sector - in precious metals

KT	38957	P	Balance of closed accounts of state-owned legal entities operating in agriculture, forestry, and fishery sector- in precious metals
KT	38958	P	Balance of closed accounts of state-owned legal entities operating in real estate sector - in precious metals
KT	38959	P	Balance of closed accounts of state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
3896	Adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in national currency		
KT	38960	P	Positive adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in national currency
KT	38961	K-P	Negative adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in national currency
3897	Adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in foreign currency		
KT	38970	P	Positive adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in foreign currency
KT	38971	K-P	Negative adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in foreign currency
3898	Adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in precious metals		
KT	38980	P	Positive adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in precious metals
KT	38981	K-P	Negative adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in precious metals
39	AMOUNTS DUE TO OFFICIAL AGENCIES OF FOREIGN STATES		
3901	Current accounts of embassies - in national currency		
	39010	P	Current accounts of embassies - in national currency
	39011	P	Blocked current accounts of embassies - in national currency
	39012	P	Accrued interest payable on current accounts of embassies - in national currency
3902	Current accounts of embassies - in foreign currency		
	39020	P	Current accounts of embassies - in foreign currency
	39021	P	Blocked current accounts of embassies - in foreign currency
	39022	P	Accrued interest payable on current accounts of embassies - in foreign currency
3903	Current accounts of embassies - in precious metals		
	39030	P	Current accounts of embassies - in precious metals
	39031	P	Blocked current accounts of embassies - in precious metals

39032	P	Accrued interest payable on current accounts of embassies - in precious metals
3904	Current accounts of consulates - in national currency	
39040	P	Current accounts of consulates - in national currency
39041	P	Blocked current accounts of consulates - in national currency
39042	P	Accrued interest payable on current accounts of consulates - in national currency
3905	Current accounts of consulates - in foreign currency	
39050	P	Current accounts of consulates - in foreign currency
39051	P	Blocked current accounts of consulates - in foreign currency
39052	P	Accrued interest payable on current accounts of consulates - in foreign currency
3906	Current accounts of consulates - in precious metals	
39060	P	Current accounts of consulates - in precious metals
39061	P	Blocked current accounts of consulates - in precious metals
39062	P	Accrued interest payable on current accounts of consulates - in precious metals
3907	Current accounts of other official agencies of foreign states - in national currency	
39070	P	Current accounts of other official agencies of foreign states - in national currency
39071	P	Blocked current accounts of other official agencies of foreign states - in national currency
39072	P	Accrued interest payable on current accounts of other official agencies of foreign states - in national currency
3908	Current accounts of other official agencies of foreign states - in foreign currency	
39080	P	Current accounts of other official agencies of foreign states - in foreign currency
39081	P	Blocked current accounts of other official agencies of foreign states - in foreign currency
39082	P	Accrued interest payable on current accounts of other official agencies of foreign states - in foreign currency
3909	Current accounts of other official agencies of foreign states - in precious metals	
39090	P	Current accounts of other official agencies of foreign states - in precious metals
39091	P	Blocked current accounts of other official agencies of foreign states - in precious metals
39092	P	Accrued interest payable on current accounts of other official agencies of foreign states - in precious metals
3910	Short-term deposits of embassies - in national currency	
39100	P	Short-term deposits of embassies - in national currency
39101	P	Blocked short-term deposit accounts of embassies - in national currency
39102	P	Accrued interest payable on short-term deposits of embassies - in national currency

39103	P	Overdue principal on short-term deposits of embassies – in national currency
39104	P	Overdue interest accrued on short-term deposits of embassies - in national currency
3911	Short-term deposits of embassies - in foreign currency	
39110	P	Short-term deposits of embassies - in foreign currency
39111	P	Blocked short-term deposit accounts of embassies - in foreign currency
39112	P	Accrued interest payable on short-term deposits of embassies - in foreign currency
39113	P	Overdue principal on short-term deposits of embassies – in foreign currency
39114	P	Overdue interest accrued on short-term deposits of embassies- in foreign currency
3912	Short-term deposits of embassies - in precious metals	
39120	P	Short-term deposits of embassies - in precious metals
39121	P	Blocked short-term deposit accounts of embassies - in precious metals
39122	P	Accrued interest payable on short-term deposits of embassies - in precious metals
39123	P	Overdue principal on short-term deposits of embassies – in precious metals
39124	P	Overdue interest accrued on short-term deposits of embassies- in precious metals
3913	Short-term deposits of consulates - in national currency	
39130	P	Short-term deposits of consulates - in national currency
39131	P	Blocked short-term deposit accounts of consulates - in national currency
39132	P	Accrued interest payable on short-term deposits of consulates -in national currency
39133	P	Overdue principal on short-term deposits of consulates – in national currency
39134	P	Overdue interest accrued on short-term deposits of consulates- in national currency
3914	Short-term deposits of consulates - in foreign currency	
39140	P	Short-term deposits of consulates - in foreign currency
39141	P	Blocked short-term deposit accounts of consulates - in foreign currency
39142	P	Accrued interest payable on short-term deposits of consulates -in foreign currency
39143	P	Overdue principal on short-term deposits of consulates – in foreign currency
39144	P	Overdue interest accrued on short-term deposits of consulates- in foreign currency
3915	Short-term deposits of consulates - in precious metals	
39150	P	Short-term deposits of consulates - in precious metals
39151	P	Blocked short-term deposit accounts of consulates - in precious metals
39152	P	Accrued interest payable on short-term deposits of consulates - in precious metals
39153	P	Overdue principal on short-term deposits of consulates – in precious metals
39154	P	Overdue interest accrued on short-term deposits of consulates- in precious metals
3916	Short-term deposits of other official agencies of foreign states - in national currency	
39160	P	Short-term deposits of other official agencies of foreign states - in national currency
39161	P	Blocked short-term deposit accounts of other official agencies of foreign states - in national currency

39162	P	Accrued interest payable on short-term deposits of other official agencies of foreign states - in national currency
39163	P	Overdue principal on short-term deposits of other official agencies of foreign states - in national currency
39164	P	Overdue interest accrued on short-term deposits of other official agencies of foreign states - in national currency
3917	Short-term deposits of other official agencies of foreign states - in foreign currency	
39170	P	Short-term deposits of other official agencies of foreign states - in foreign currency
39171	P	Blocked short-term deposit accounts of other official agencies of foreign states - in foreign currency
39172	P	Accrued interest payable on short-term deposits of other official agencies of foreign states - in foreign currency
39173	P	Overdue principal on short-term deposits of other official agencies of foreign states - in foreign currency
39174	P	Overdue interest accrued on short-term deposits of other official agencies of foreign states - in foreign currency
3918	Short-term deposits of other official agencies of foreign states - in precious metals	
39180	P	Short-term deposits of other official agencies of foreign states - in precious metals
39181	P	Blocked short-term deposit accounts of other official agencies of foreign states - in precious metals
39182	P	Accrued interest payable on short-term deposits of other official agencies of foreign states - in precious metals
39183	P	Overdue principal on short-term deposits of other official agencies of foreign states - in precious metals
39184	P	Overdue interest accrued on short-term deposits of other official agencies of foreign states - in precious metals
3919	Long-term deposits of embassies - in national currency	
39190	P	Long-term deposits of embassies - in national currency
39191	P	Blocked long-term deposit accounts of embassies - in national currency
39192	P	Accrued interest payable on long-term deposits of embassies- in national currency
39193	P	Overdue principal on long-term deposits of embassies – in national currency
39194	P	Overdue interest accrued on long-term deposits of embassies - in national currency
3920	Long-term deposits of embassies - in foreign currency	
39200	P	Long-term deposits of embassies - in foreign currency
39201	P	Blocked long-term deposit accounts of embassies - in foreign currency
39202	P	Accrued interest payable on long-term deposits of embassies- in foreign currency

39203	P	Overdue principal on long-term deposits of embassies – in foreign currency
39204	P	Overdue interest accrued on long-term deposits of embassies- in foreign currency
3921	Long-term deposits of embassies - in precious metals	
39210	P	Long-term deposits of embassies - in precious metals
39211	P	Blocked long-term deposit accounts of embassies - in precious metals
39212	P	Accrued interest payable on long-term deposits of embassies-in precious metals
39213	P	Overdue principal on long-term deposits of embassies – in precious metals
39214	P	Overdue interest accrued on long-term deposits of embassies - in precious metals
3922	Long-term deposits of consulates - in national currency	
39220	P	Long-term deposits of consulates - in national currency
39221	P	Blocked long-term deposit accounts of consulates - in national currency
39222	P	Accrued interest payable on long-term deposits of consulates - in national currency
39223	P	Overdue principal on long-term deposits of consulates – in national currency
39224	P	Overdue interest accrued on long-term deposits of consulates - in national currency
3923	Long-term deposits of consulates - in foreign currency	
39230	P	Long-term deposits of consulates - in foreign currency
39231	P	Blocked long-term deposit accounts of consulates - in foreign currency
39232	P	Accrued interest payable on long-term deposits of consulates -in foreign currency
39233	P	Overdue principal on long-term deposits of consulates- in foreign currency
39234	P	Overdue interest accrued on long-term deposits of consulates- in foreign currency
3924	Long-term deposits of consulates - in precious metals	
39240	P	Long-term deposits of consulates - in precious metals
39241	P	Blocked long-term deposit accounts of consulates - in precious metals
39242	P	Accrued interest payable on long-term deposits of consulates - in precious metals
39243	P	Overdue principal on long-term deposits of consulates – in precious metals
39244	P	Overdue interest accrued on long-term deposits of consulates- in precious metals
3925	Long-term deposits of other official agencies of foreign states - in national currency	
39250	P	Long-term deposits of other official agencies of foreign states - in national currency
39251	P	Blocked long-term deposit accounts of other official agencies of foreign states - in national currency
39252	P	Accrued interest payable on long-term deposits of other official agencies of foreign states - in national currency
39253	P	Overdue principal on long-term deposits of other official agencies of foreign states - in national currency
39254	P	Overdue interest accrued on long-term deposits of other official agencies of foreign states- in national currency

3926

Long-term deposits of other official agencies of foreign states - in foreign currency

- 39260 P Long-term deposits of other official agencies of foreign states - in foreign currency
- 39261 P Blocked long-term deposit accounts of other official agencies of foreign states - in foreign currency
- 39262 P Accrued interest payable on long-term deposits of other official agencies of foreign states- in foreign currency
- 39263 P Overdue principal on long-term deposits of other official agencies of foreign states- in foreign currency
- 39264 P Overdue interest accrued on long-term deposits of other official agencies of foreign states- in foreign currency

3927

Long-term deposits of other official agencies of foreign states - in precious metals

- 39270 P Long-term deposits of other official agencies of foreign states - in precious metals
- 39271 P Blocked long-term deposit accounts of other official agencies of foreign states - in precious metals
- 39272 P Accrued interest payable on long-term deposits of other official agencies of foreign states - in precious metals
- 39273 P Overdue principal on long-term deposits of other official agencies of foreign states- in precious metals
- 39274 P Overdue interest accrued on long-term deposits of other official agencies of foreign states- in precious metals

3993

Balance of closed accounts of official agencies of foreign states - in national currency

- 39930 P Balance of closed accounts of embassies - in national currency
- 39931 P Balance of closed accounts of consulates- in national currency
- 39939 P Balance of closed accounts of other official agencies of foreign states - in national currency

3994

Balance of closed accounts of official agencies of foreign states - in foreign currency

- 39940 P Balance of closed accounts of embassies - in foreign currency
- 39941 P Balance of closed accounts of consulates- in foreign currency
- 39949 P Balance of closed accounts of other official agencies of foreign states- in foreign currency

3995

Balance of closed accounts of official agencies of foreign states - in precious metals

- 39950 P Balance of closed accounts of embassies - in precious metals
- 39951 P Balance of closed accounts of consulates- in precious metals
- 39959 P Balance of closed accounts of other official agencies of foreign states- in precious metals

3996	Adjustments on amounts of official agencies of foreign states - in national currency		
	39960	P	Positive adjustments on amounts of official agencies of foreign states - in national currency
	39961	K-P	Negative adjustments on amounts of official agencies of foreign states -in national currency
3997	Adjustments on amounts of official agencies of foreign states - in foreign currency		
	39970	P	Positive adjustments on amounts of official agencies of foreign states - in foreign currency
	39971	K-P	Negative adjustments on amounts of official agencies of foreign states -in foreign currency
3998	Adjustments on amounts of official agencies of foreign states - in precious metals		
	39980	P	Positive adjustments on amounts of official agencies of foreign states - in precious metals
	39981	K-P	Negative adjustments on amounts of official agencies of foreign states-in precious metals
40	AMOUNTS DUE TO NON-STATE-OWNED LEGAL ENTITIES		
4001	Current accounts of non-state-owned legal entities operating in mining sector - in national currency		
KT	40010	P	Current accounts of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40011	P	Blocked current accounts of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40012	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40015	P	Current accounts of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	40016	P	Blocked current accounts of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	40017	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in mining sector - in national currency
4002	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	40020	P	Current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40021	P	Blocked current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40022	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency

KT	40025	P	Current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40026	P	Blocked current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40027	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
4003	Current accounts of non-state-owned legal entities operating in construction and building sector - in national currency		
KT	40030	P	Current accounts of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40031	P	Blocked current accounts of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40032	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40035	P	Current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40036	P	Blocked current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40037	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
4004	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector- in national currency		
KT	40040	P	Current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40041	P	Blocked current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	40042	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40045	P	Current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	40046	P	Blocked current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40047	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
4005	Current accounts of non-state-owned legal entities operating in transportation and communication sector - in national currency		
KT	40050	P	Current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in national currency

KT	40051	P	Blocked current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40052	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40055	P	Current accounts of non-resident non-state-owned legal entities operating in transportation and communication - in national currency
KT	40056	P	Blocked current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40057	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector- in national currency
4006	Current accounts of non-state-owned legal entities operating in retail and services sector - in national currency		
KT	40060	P	Current accounts of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40061	P	Blocked current accounts of resident non-state-owned legal entities operating in retail and services sector- in national currency
KT	40062	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in retail and services sector- in national currency
KT	40065	P	Current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40066	P	Blocked current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40067	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
4007	Current accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency		
KT	40070	P	Current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40071	P	Blocked current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40072	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40075	P	Current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40076	P	Blocked current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector- in national currency
KT	40077	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency

4008	Current accounts of non-state-owned legal entities operating in real estate sector - in national currency		
KT	40080	P	Current accounts of resident non-state-owned legal entities operating in real estate sector- in national currency
KT	40081	P	Blocked current accounts of resident non-state-owned legal entities operating in real estate sector- in national currency
KT	40082	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40085	P	Current accounts of non-resident non-state-owned legal entities operating in real estate sector- in national currency
KT	40086	P	Blocked current accounts of non-resident non-state-owned legal entities operating in real estate sector- in national currency
KT	40087	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in real estate sector - in national currency
4009	Current accounts of non-state-owned legal entities operating in other sectors- in national currency		
KT	40090	P	Current accounts of non-state-owned legal entities operating in other sectors - in national currency
KT	40091	P	Blocked current accounts of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40092	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40095	P	Current accounts of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40096	P	Blocked current accounts of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40097	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in other sectors- in national currency
4011	Current accounts of non-state-owned legal entities operating in mining sector - in foreign currency		
KT	40110	P	Current accounts of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40111	P	Blocked current accounts of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40112	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40115	P	Current accounts of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40116	P	Blocked current accounts of non-resident non-state-owned legal entities operating in mining sector - in foreign currency

KT	40117	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
4012	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
KT	40120	P	Current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40121	P	Blocked current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40122	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	40125	P	Current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40126	P	Blocked current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40127	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
4013	Current accounts of non-state-owned legal entities operating in construction and building sector - in foreign currency		
KT	40130	P	Current accounts of resident non-state-owned legal entities operating in construction and building sector- in foreign currency
KT	40131	P	Blocked current accounts of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40132	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40135	P	Current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40136	P	Blocked current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40137	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
4014	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	40140	P	Current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40141	P	Blocked current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40142	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency

KT	40145	P	Current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	40146	P	Blocked current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40147	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
4015	Current accounts of non-state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	40150	P	Current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40151	P	Blocked current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40152	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40155	P	Current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40156	P	Blocked current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40157	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
4016	Current accounts of non-state-owned legal entities operating in retail and services sector - in foreign currency		
KT	40160	P	Current accounts of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40161	P	Blocked current accounts of resident non-state-owned legal entities operating in retail and services sector- in foreign currency
KT	40162	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in retail and services sector- in foreign currency
KT	40165	P	Current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40166	P	Blocked current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40167	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
4017	Current accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency		
KT	40170	P	Current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector – in foreign currency
KT	40171	P	Blocked current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40172	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency

KT	40175	P	Current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40176	P	Blocked current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
KT	40177	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
4018	Current accounts of non-state-owned legal entities operating in real estate sector - in foreign currency		
KT	40180	P	Current accounts of resident non-state-owned legal entities operating in real estate sector- in foreign currency
KT	40181	P	Blocked current accounts of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40182	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40185	P	Current accounts of non-resident non-state-owned legal entities operating in real estate sector- in foreign currency
KT	40186	P	Blocked current accounts of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40187	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
4019	Current accounts of non-state-owned legal entities operating in other sectors- in foreign currency		
KT	40190	P	Current accounts of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40191	P	Blocked current accounts of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40192	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40195	P	Current accounts of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40196	P	Blocked current accounts of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40197	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
4021	Current accounts of non-state-owned legal entities operating in mining sector - in precious metals		
KT	40210	P	Current accounts of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40211	P	Blocked current accounts of resident non-state-owned legal entities operating in mining sector - in precious metals

KT	40212	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40215	P	Current accounts of non-resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40216	P	Blocked current accounts of non-resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40217	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in mining sector - in precious metals
4022	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	40220	P	Current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector – in precious metals
KT	40221	P	Blocked current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40222	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	40225	P	Current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40226	P	Blocked current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40227	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
4023	Current accounts of non-state-owned legal entities operating in construction and building sector - in precious metals		
KT	40230	P	Current accounts of resident non-state-owned legal entities operating in construction and building sector- in precious metals
KT	40231	P	Blocked current accounts of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40232	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40235	P	Current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40236	P	Blocked current accounts of non-resident non-state-owned legal entities operating in construction and building sector- in precious metals
KT	40237	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
4024	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector- in precious metals		
KT	40240	P	Current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40241	P	Blocked current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals

KT	40242	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40245	P	Current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40246	P	Blocked current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40247	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
4025	Current accounts of non-state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	40250	P	Current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40251	P	Blocked current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40252	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40255	P	Current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40256	P	Blocked current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40257	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
4026	Current accounts of non-state-owned legal entities operating in retail and services sector - in precious metals		
KT	40260	P	Current accounts of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40261	P	Blocked current accounts of resident non-state-owned legal entities operating in retail and services sector- in precious metals
KT	40262	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in retail and services sector- in precious metals
KT	40265	P	Current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40266	P	Blocked current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40267	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
4027	Current accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals		
KT	40270	P	Current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40271	P	Blocked current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40272	P	Accrued interest payable on current accounts of resident non-state-owned legal

			entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40275	P	Current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40276	P	Blocked current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector- in precious metals
KT	40277	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
4028	Current accounts of non-state-owned legal entities operating in real estate sector - in precious metals		
KT	40280	P	Current accounts of resident non-state-owned legal entities operating in real estate sector- in precious metals
KT	40281	P	Blocked current accounts of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40282	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40285	P	Current accounts of non-resident non-state-owned legal entities operating in real estate sector- in precious metals
KT	40286	P	Blocked current accounts of non-resident non-state-owned legal entities operating in real estate sector- in precious metals
KT	40287	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
4029	Current accounts of non-state-owned legal entities operating in other sectors- in precious metals		
KT	40290	P	Current accounts of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40291	P	Blocked current accounts of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40292	P	Accrued interest payable on current accounts of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40295	P	Current accounts of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40296	P	Blocked current accounts of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40297	P	Accrued interest payable on current accounts of non-resident non-state-owned legal entities operating in other sectors - in precious metals
4031	Short-term deposits of non-state-owned legal entities operating in mining sector- in national currency		
KT	40310	P	Short-term deposits of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40311	P	Blocked short-term deposit accounts of resident non-state-owned legal entities

			operating in mining sector- in national currency
KT	40312	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in mining sector- in national currency
KT	40313	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40314	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40315	P	Short-term deposits of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	40316	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in mining sector- in national currency
KT	40317	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	40318	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in national currency
KT	40319	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in national currency
4032	Short-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	40320	P	Short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40321	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in national currency
KT	40322	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40323	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in national currency
KT	40324	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40325	P	Short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40326	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40327	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40328	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40329	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
4033	Short-term deposits of non-state-owned legal entities operating in construction and building sector - in national currency		

KT	40330	P	Short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40331	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40332	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40333	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in construction and building sector -in national currency
KT	40334	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40335	P	Short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40336	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40337	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40338	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40339	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
4034	Short-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in national currency		
KT	40340	P	Short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40341	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40342	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40343	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector-in national currency
KT	40344	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40345	P	Short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	40346	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector- in national currency
KT	40347	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency

KT	40348	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40349	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
4035	Short-term deposits of non-state-owned legal entities operating in transportation and communication sector - in national currency		
KT	40350	P	Short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40351	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40352	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40353	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector -in national currency
KT	40354	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40355	P	Short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40356	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40357	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40358	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40359	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
4036	Short-term deposits of non-state-owned legal entities operating in retail and services sector - in national currency		
KT	40360	P	Short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40361	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40362	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40363	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in retail and services sector -in national currency
KT	40364	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in national currency

KT	40365	P	Short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40366	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40367	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40368	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40369	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
4037	Short-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency		
KT	40370	P	Short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishery sector - in national currency
KT	40371	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40372	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40373	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40374	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40375	P	Short-term deposits of non-resident non-state-owned legal entities on agriculture, forestry, and fishery sector - in national currency
KT	40376	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40377	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40378	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40379	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
4038	Short-term deposits of non-state-owned legal entities operating in real estate sector - in national currency		
KT	40380	P	Short-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40381	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40382	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency

KT	40383	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40384	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40385	P	Short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40386	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40387	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40388	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40389	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency
4039	Short-term deposits of non-state-owned legal entities operating in other sectors - in national currency		
KT	40390	P	Short-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40391	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40392	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40393	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40394	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40395	P	Short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40396	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40397	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40398	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40399	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
4041	Short-term deposits of non-state-owned legal entities operating in mining sector- in foreign currency		
KT	40410	P	Short-term deposits of resident non-state-owned legal entities operating in mining sector - in foreign currency

KT	40411	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in mining sector- in foreign currency
KT	40412	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in mining sector- in foreign currency
KT	40413	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in mining sector-in foreign currency
KT	40414	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40415	P	Short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in foreign currency
KT	40416	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in mining sector- in foreign currency
KT	40417	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40418	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in foreign currency
KT	40419	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in foreign currency
4042	Short-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
KT	40420	P	Short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40421	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	40422	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	40423	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40424	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	40425	P	Short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40426	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40427	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40428	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40429	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency

4043	Short-term deposits of non-state-owned legal entities operating in construction and building sector- in foreign currency		
KT	40430	P	Short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40431	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in construction and building sector- in foreign currency
KT	40432	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in construction and building sector- in foreign currency
KT	40433	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in construction and building sector -in foreign currency
KT	40434	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40435	P	Short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40436	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in construction and building sector- in foreign currency
KT	40437	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector- in foreign currency
KT	40438	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40439	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector- in foreign currency
4044	Short-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	40440	P	Short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40441	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	40442	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	40443	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector-in foreign currency
KT	40444	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40445	P	Short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	40446	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40447	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency

KT	40448	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40449	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
4045	Short-term deposits of non-state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	40450	P	Short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40451	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40452	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40453	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40454	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40455	P	Short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40456	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40457	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40458	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40459	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
4046	Short-term deposits of non-state-owned legal entities operating in retail and services sector- in foreign currency		
KT	40460	P	Short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40461	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40462	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40463	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40464	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40465	P	Short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency

KT	40466	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40467	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40468	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40469	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector- in foreign currency
4047	Short-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency		
KT	40470	P	Short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishery sector - in foreign currency
KT	40471	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40472	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
KT	40473	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40474	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
KT	40475	P	Short-term deposits of non-resident non-state-owned legal entities on agriculture, forestry, and fishery sector - in foreign currency
KT	40476	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40477	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40478	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40479	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
4048	Short-term deposits of non-state-owned legal entities operating in real estate sector- in foreign currency		
KT	40480	P	Short-term deposits of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40481	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40482	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40483	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in real estate sector -in foreign currency
KT	40484	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in foreign currency

KT	40485	P	Short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40486	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40487	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40488	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40489	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
4049	Short-term deposits of non-state-owned legal entities operating in other sectors - in foreign currency		
KT	40490	P	Short-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40491	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in other sectors- in foreign currency
KT	40492	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40493	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40494	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40495	P	Short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40496	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40497	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in other sectors -in foreign currency
KT	40498	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40499	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in other sectors- in foreign currency
4051	Short-term deposits of non-state-owned legal entities operating in mining sector- in precious metals		
KT	40510	P	Short-term deposits of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40511	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in mining sector- in precious metals
KT	40512	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in mining sector- in precious metals

KT	40513	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in mining sector -in precious metals
KT	40514	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40515	P	Short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in precious metals
KT	40516	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in mining sector- in precious metals
KT	40517	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40518	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in precious metals
KT	40519	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in mining sector- in precious metals
4052	Short-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	40520	P	Short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40521	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40522	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	40523	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40524	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40525	P	Short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40526	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40527	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	40528	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40529	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
4053	Short-term deposits of non-state-owned legal entities operating in construction and building sector - in precious metals		
KT	40530	P	Short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40531	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in construction and building sector - in precious metals

KT	40532	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40533	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40534	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40535	P	Short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40536	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40537	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40538	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40539	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
4054	Short-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals		
KT	40540	P	Short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40541	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40542	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40543	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40544	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40545	P	Short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40546	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40547	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40548	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40549	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals

4055	Short-term deposits of non-state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	40550	P	Short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40551	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40552	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40553	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector -in precious metals
KT	40554	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40555	P	Short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40556	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector -in precious metals
KT	40557	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40558	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40559	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
4056	Short-term deposits of non-state-owned legal entities operating in retail and services sector - in precious metals		
KT	40560	P	Short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40561	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40562	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40563	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in retail and services sector -in precious metals
KT	40564	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40565	P	Short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40566	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40567	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40568	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals

KT	40569	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
4057	Short-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals		
KT	40570	P	Short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishery sector - in precious metals
KT	40571	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40572	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40573	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40574	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40575	P	Short-term deposits of non-resident non-state-owned legal entities on agriculture, forestry, and fishery sector - in precious metals
KT	40576	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40577	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40578	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40579	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
4058	Short-term deposits of non-state-owned legal entities operating in real estate sector - in precious metals		
KT	40580	P	Short-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40581	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40582	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40583	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40584	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40585	P	Short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40586	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40587	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals

KT	40588	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40589	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
4059	Short-term deposits of non-state-owned legal entities operating in other sectors - in precious metals		
KT	40590	P	Short-term deposits of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40591	P	Blocked short-term deposit accounts of resident non-state-owned legal entities operating in other sectors – in precious metals
KT	40592	P	Accrued interest payable on short-term deposits of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40593	P	Overdue principal on short-term deposits of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40594	P	Overdue interest accrued on short-term deposits of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40595	P	Short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40596	P	Blocked short-term deposit accounts of non-resident non-state-owned legal entities operating in other sectors – in precious metals
KT	40597	P	Accrued interest payable on short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40598	P	Overdue principal on short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40599	P	Overdue interest accrued on short-term deposits of non-resident non-state-owned legal entities operating in other sectors - in precious metals
4061	Long-term deposits of non-state-owned legal entities operating in mining sector- in national currency		
KT	40610	P	Long-term deposits of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40611	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40612	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40613	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40614	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in mining sector - in national currency
KT	40615	P	Long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	40616	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in mining sector - in national currency

KT	40617	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	40618	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	40619	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in national currency
4062	Long-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency		
KT	40620	P	Long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40621	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40622	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40623	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40624	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40625	P	Long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40626	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40627	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40628	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40629	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
4063	Long-term deposits of non-state-owned legal entities operating in construction and building sector - in national currency		
KT	40630	P	Long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40631	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40632	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40633	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40634	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in national currency

KT	40635	P	Long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40636	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40637	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40638	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	40639	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in national currency
4064	Long-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in national currency		
KT	40640	P	Long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40641	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40642	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40643	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40644	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40645	P	Long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40646	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40647	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40648	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40649	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
4065	Long-term deposits of non-state-owned legal entities operating in transportation and communication sector - in national currency		
KT	40650	P	Long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40651	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector - in national currency

KT	40652	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40653	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40654	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40655	P	Long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40656	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40657	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40658	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40659	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
4066	Long-term deposits of non-state-owned legal entities operating in retail and services sector - in national currency		
KT	40660	P	Long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40661	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40662	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40663	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40664	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40665	P	Long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40666	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40667	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40668	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	40669	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in national currency

4067	Long-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency		
KT	40670	P	Long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishery sector - in national currency
KT	40671	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40672	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40673	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40674	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40675	P	Long-term deposits of non-resident non-state-owned legal entities on agriculture, forestry, and fishery sector - in national currency
KT	40676	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40677	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40678	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40679	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
4068	Long-term deposits of non-state-owned legal entities operating in real estate sector - in national currency		
KT	40680	P	Long-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40681	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40682	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40683	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40684	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40685	P	Long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40686	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40687	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency

KT	40688	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	40689	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in national currency
4069	Long-term deposits of non-state-owned legal entities operating in other sectors - in national currency		
KT	40690	P	Long-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40691	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40692	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40693	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40694	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in other sectors - in national currency
KT	40695	P	Long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40696	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40697	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40698	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
KT	40699	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in national currency
4071	Long-term deposits of non-state-owned legal entities operating in mining sector- in foreign currency		
KT	40710	P	Long-term deposits of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40711	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40712	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40713	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40714	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40715	P	Long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40716	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in mining sector - in foreign currency

KT	40717	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40718	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	40719	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
4072	Long-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency		
KT	40720	P	Long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40721	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40722	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40723	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40724	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40725	P	Long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40726	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40727	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40728	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
KT	40729	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
4073	Long-term deposits of non-state-owned legal entities operating in construction and building sector - in foreign currency		
KT	40730	P	Long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40731	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40732	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40733	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40734	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40735	P	Long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency

KT	40736	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40737	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40738	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
KT	40739	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in foreign currency
4074	Long-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency		
KT	40740	P	Long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40741	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40742	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40743	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40744	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40745	P	Long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40746	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40747	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40748	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
KT	40749	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
4075	Long-term deposits of non-state-owned legal entities operating in transportation and communication sector - in foreign currency		
KT	40750	P	Long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40751	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40752	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40753	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency

KT	40754	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40755	P	Long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40756	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40757	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	40758	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector r - in foreign currency
KT	40759	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
4076	Long-term deposits of non-state-owned legal entities operating in retail and services sector - in foreign currency		
KT	40760	P	Long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40761	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40762	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40763	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40764	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40765	P	Long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40766	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40767	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40768	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	40769	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
4077	Long-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency		
KT	40770	P	Long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishery sector - in foreign currency
KT	40771	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency

KT	40772	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40773	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40774	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40775	P	Long-term deposits of non-resident non-state-owned legal entities on agriculture, forestry, and fishery sector - in foreign currency
KT	40776	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40777	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40778	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40779	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
4078	Long-term deposits of non-state-owned legal entities operating in real estate sector - in foreign currency		
KT	40780	P	Long-term deposits of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40781	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40782	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40783	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40784	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40785	P	Long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40786	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40787	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40788	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40789	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency

4079	Long-term deposits of non-state-owned legal entities operating in other sectors - in foreign currency		
KT	40790	P	Long-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40791	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40792	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40793	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40794	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40795	P	Long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40796	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40797	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40798	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
KT	40799	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
4081	Long-term deposits of non-state-owned legal entities operating in mining sector- in precious metals		
KT	40810	P	Long-term deposits of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40811	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40812	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40813	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40814	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40815	P	Long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40816	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in mining sector – in precious metals
KT	40817	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in precious metals
KT	40818	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in precious metals

KT	40819	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in mining sector - in precious metals
4082	Long-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals		
KT	40820	P	Long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40821	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40822	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40823	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40824	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40825	P	Long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40826	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40827	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40828	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
KT	40829	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
4083	Long-term deposits of non-state-owned legal entities operating in construction and building sector - in precious metals		
KT	40830	P	Long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40831	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40832	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40833	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40834	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40835	P	Long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40836	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40837	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40838	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals

KT	40839	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in construction and building sector - in precious metals
4084	Long-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector- in precious metals		
KT	40840	P	Long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40841	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in industrial and manufacturing sector- in precious metals
KT	40842	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40843	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40844	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40845	P	Long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40846	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in industrial and manufacturing sector -in precious metals
KT	40847	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40848	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
KT	40849	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
4085	Long-term deposits of non-state-owned legal entities operating in transportation and communication sector - in precious metals		
KT	40850	P	Long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40851	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector- in precious metals
KT	40852	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40853	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40854	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40855	P	Long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40856	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40857	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals

KT	40858	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector- in precious metals
KT	40859	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in transportation and communication sector - in precious metals
4086	Long-term deposits of non-state-owned legal entities operating in retail and services sector - in precious metals		
KT	40860	P	Long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40861	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40862	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40863	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40864	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40865	P	Long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40866	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40867	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40868	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
KT	40869	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in retail and services sector - in precious metals
4087	Long-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals		
KT	40870	P	Long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishery sector - in precious metals
KT	40871	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40872	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40873	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40874	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40875	P	Long-term deposits of non-resident non-state-owned legal entities on agriculture, forestry, and fishery sector - in precious metals
KT	40876	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals

KT	40877	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40878	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector- in precious metals
KT	40879	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
4088	Long-term deposits of non-state-owned legal entities operating in real estate sector - in precious metals		
KT	40880	P	Long-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40881	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40882	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40883	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40884	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40885	P	Long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40886	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40887	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40888	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
KT	40889	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in real estate sector - in precious metals
4089	Long-term deposits of non-state-owned legal entities operating in other sectors - in precious metals		
KT	40890	P	Long-term deposits of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40891	P	Blocked long-term deposit accounts of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40892	P	Accrued interest payable on long-term deposits of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40893	P	Overdue principal on long-term deposits of resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40894	P	Overdue interest accrued on long-term deposits of resident non-state-owned legal

entities operating in other sectors - in precious metals

KT	40895	P	Long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40896	P	Blocked long-term deposit accounts of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40897	P	Accrued interest payable on long-term deposits of non-resident non-state-owned legal entities operating in other sectors- in precious metals
KT	40898	P	Overdue principal on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in precious metals
KT	40899	P	Overdue interest accrued on long-term deposits of non-resident non-state-owned legal entities operating in other sectors - in precious metals
4093	Balance of closed accounts of non-state-owned legal entities - in national currency		
KT	40930	P	Balance of closed accounts of non-state-owned legal entities operating in mining sector - in national currency
KT	40931	P	Balance of closed accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
KT	40932	P	Balance of closed accounts of non-state-owned legal entities operating in construction and building sector - in national currency
KT	40933	P	Balance of closed accounts of non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	40934	P	Balance of closed accounts of non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	40935	P	Balance of closed accounts of non-state-owned legal entities operating in retail and services sector - in national currency
KT	40936	P	Balance of closed accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
KT	40937	P	Balance of closed accounts of non-state-owned legal entities operating in real estate sector - in national currency
KT	40939	P	Balance of closed accounts of entities operating in other sectors - in national currency
4094	Balance of closed accounts of non-state-owned legal entities - in foreign currency		
KT	40940	P	Balance of closed accounts of non-state-owned legal entities operating in mining sector- in foreign currency
KT	40941	P	Balance of closed accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
KT	40942	P	Balance of closed accounts of non-state-owned legal entities operating in construction and building sector - in foreign currency

KT	40943	P	Balance of closed accounts of non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
KT	40944	P	Balance of closed accounts of non-state-owned legal entities operating in transportation and communication sector- in foreign currency
KT	40945	P	Balance of closed accounts of non-state-owned legal entities operating in retail and services sector- in foreign currency
KT	40946	P	Balance of closed accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
KT	40947	P	Balance of closed accounts of non-state-owned legal entities operating in real estate sector - in foreign currency
KT	40949	P	Balance of closed accounts of entities operating in other sectors - in foreign currency
4095	Balance of closed accounts of non-state-owned legal entities - in precious metals		
KT	40950	P	Balance of closed accounts of non-state-owned legal entities operating in mining sector- in precious metals
KT	40951	P	Balance of closed accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
KT	40952	P	Balance of closed accounts of non-state-owned legal entities operating in construction and building sector - in precious metals
KT	40953	P	Balance of closed accounts of non-state-owned legal entities operating in industrial and manufacturing sector- in precious metals
KT	40954	P	Balance of closed accounts of non-state-owned legal entities operating in transportation and communication sector - in precious metals
KT	40955	P	Balance of closed accounts of non-state-owned legal entities operating in retail and services sector- in precious metals
KT	40956	P	Balance of closed accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
KT	40957	P	Balance of closed accounts of non-state-owned legal entities operating in real estate sector- in precious metals
KT	40959	P	Balance of closed accounts of entities operating in other sectors - in precious metals
4096	Adjustments on amounts due to non-state-owned legal entities -in national currency		
KT	40960	P	Positive adjustments on amounts due to non-state-owned legal entities - in national currency
KT	40961	K-P	Negative adjustments on amounts due to non-state-owned legal entities - in national currency
4097	Adjustments on amounts due to non-state-owned legal entities-in foreign currency		
KT	40970	P	Positive adjustments on amounts due to non-state-owned legal entities - in foreign currency

KT	40971	K-P	Negative adjustments on amounts due to non-state-owned legal entities - in foreign currency
4098	Adjustments on amounts due to non-state-owned legal entities-in precious metals		
KT	40980	P	Positive adjustments on amounts due to non-state-owned legal entities - in precious metals
KT	40981	K-P	Negative adjustments on amounts due to non-state-owned legal entities - in precious metals
41	AMOUNTS DUE TO INDIVIDUALS AND ENTREPRENEURS		
4101	Current accounts of individuals - in national currency		
KT	41010	P	Current accounts of resident individuals - in national currency
KT	41011	P	Blocked current accounts of resident individuals - in national currency
KT	41012	P	Accrued interest payable on current accounts of resident individuals - in national currency
KT	41015	P	Current accounts of non-resident individuals - in national currency
KT	41016	P	Blocked current accounts of non-resident individuals - in national currency
KT	41017	P	Accrued interest payable on current accounts of non-resident individuals - in national currency
4102	Current accounts of individuals - in foreign currency		
KT	41020	P	Current accounts of resident individuals - in foreign currency
KT	41021	P	Blocked current accounts of resident individuals - in foreign currency
KT	41022	P	Accrued interest payable on current accounts of resident individuals -in foreign currency
KT	41025	P	Current accounts of non-resident individuals - in foreign currency
KT	41026	P	Blocked current accounts of non-resident individuals - in foreign currency
KT	41027	P	Accrued interest payable on current accounts of non-resident individuals -in foreign currency
4103	Current accounts of individuals - in precious metals		
KT	41030	P	Current accounts of resident individuals - in precious metals
KT	41031	P	Blocked current accounts of resident individuals - in precious metals
KT	41032	P	Accrued interest payable on current accounts of resident individuals -in precious metals
KT	41035	P	Current accounts of non-resident individuals - in precious metals
KT	41036	P	Blocked current accounts of non-resident individuals - in precious metals

KT	41037	P	Accrued interest payable on current accounts of non-resident individuals - in precious metals
4104	Current accounts of entrepreneurs - in national currency		
KT	41040	P	Current accounts of resident entrepreneurs - in national currency
KT	41041	P	Blocked current accounts of resident entrepreneurs - in national currency
KT	41042	P	Accrued interest payable on current accounts of resident entrepreneurs - in national currency
KT	41045	P	Current accounts of non-resident entrepreneurs - in national currency
KT	41046	P	Blocked current accounts of resident non-resident entrepreneurs - in national currency
KT	41047	P	Accrued interest payable on current accounts of non-resident entrepreneurs - in national currency
4105	Current accounts of entrepreneurs - in foreign currency		
KT	41050	P	Current accounts of resident entrepreneurs - in foreign currency
KT	41051	P	Blocked current accounts of resident entrepreneurs - in foreign currency
KT	41052	P	Accrued interest payable on current accounts of resident entrepreneurs - in foreign currency
KT	41055	P	Current accounts of non-resident entrepreneurs - in foreign currency
KT	41056	P	Blocked current accounts of resident non-resident entrepreneurs - in foreign currency
KT	41057	P	Accrued interest payable on current accounts of non-resident entrepreneurs - in foreign currency
4106	Current accounts of entrepreneurs - in precious metals		
KT	41060	P	Current accounts of resident entrepreneurs - in precious metals
KT	41061	P	Blocked current accounts of resident entrepreneurs - in precious metals
KT	41062	P	Accrued interest payable on current accounts of resident entrepreneurs - in precious metals
KT	41065	P	Current accounts of non-resident entrepreneurs - in precious metals
KT	41066	P	Blocked current accounts of resident non-resident entrepreneurs - in precious metals
KT	41067	P	Accrued interest payable on current accounts of non-resident entrepreneurs - in precious metals
4111	Short-term saving accounts of individuals - in national currency		
KT	41110	P	Short-term saving accounts of resident individuals - in national currency
KT	41111	P	Blocked short-term saving accounts of resident individuals - in national currency

KT	41112	P	Accrued interest payable on short-term saving accounts of resident individuals - in national currency
KT	41113	P	Overdue principal on short-term saving accounts of resident individuals - in national currency
KT	41114	P	Overdue interest accrued on short-term saving accounts of resident individuals - in national currency
KT	41115	P	Short-term saving accounts of non-resident individuals - in national currency
KT	41116	P	Blocked short-term saving accounts of non-resident individuals - in national currency
KT	41117	P	Accrued interest payable on short-term saving accounts of non-resident individuals - in national currency
KT	41118	P	Overdue principal on short-term saving accounts of non-resident individuals - in national currency
KT	41119	P	Overdue interest accrued on short-term saving accounts of non-resident individuals - in national currency
4112	Short-term saving accounts of individuals - in foreign currency		
KT	41120	P	Short-term saving accounts of resident individuals - in foreign currency
KT	41121	P	Blocked short-term saving accounts of resident individuals - in foreign currency
KT	41122	P	Accrued interest payable on short-term saving accounts of resident individuals - in foreign currency
KT	41123	P	Overdue principal on short-term saving accounts of resident individuals - in foreign currency
KT	41124	P	Overdue interest accrued on short-term saving accounts of resident individuals - in foreign currency
KT	41125	P	Short-term saving accounts of non-resident individuals - in foreign currency
KT	41126	P	Blocked short-term saving accounts of non-resident individuals - in foreign currency
KT	41127	P	Short-term saving accounts of non-resident individuals - in foreign currency
KT	41128	P	Overdue principal on short-term saving accounts of non-resident individuals - in foreign currency
KT	41129	P	Overdue interest accrued on short-term saving accounts of non-resident individuals - in foreign currency
4113	Short-term saving accounts of individuals - in precious metals		
KT	41130	P	Short-term saving accounts of resident individuals - in precious metals
KT	41131	P	Blocked short-term saving accounts of resident individuals - in precious metals
KT	41132	P	Accrued interest payable on short-term saving accounts of resident individuals - in precious metals
KT	41133	P	Overdue principal on short-term saving accounts of resident individuals - in precious metals
KT	41134	P	Overdue interest accrued on short-term saving accounts of resident individuals - in precious metals
KT	41135	P	Short-term saving accounts of non-resident individuals - in precious metals
KT	41136	P	Blocked short-term saving accounts of non-resident individuals - in precious metals

KT	41137	P	Accrued interest payable on short-term saving accounts of non-resident individuals - in precious metals
KT	41138	P	Overdue principal on short-term saving accounts of non-resident individuals - in precious metals
KT	41139	P	Overdue interest accrued on short-term saving accounts of non-resident individuals - in precious metals
4121	Long-term saving accounts of individuals - in national currency		
KT	41210	P	Long-term saving accounts of resident individuals - in national currency
KT	41211	P	Blocked long-term saving accounts of resident individuals - in national currency
KT	41212	P	Accrued interest payable on long-term saving accounts of resident individuals - in national currency
KT	41213	P	Overdue principal on long-term saving accounts of resident individuals - in national currency
KT	41214	P	Overdue interest accrued on long-term saving accounts of resident individuals - in national currency
KT	41215	P	Long-term saving accounts of non-resident individuals - in national currency
KT	41216	P	Blocked long-term saving accounts of non-resident individuals -in national currency
KT	41217	P	Accrued interest payable on long-term saving accounts of non-resident individuals - in national currency
KT	41218	P	Overdue principal on long-term saving accounts of non-resident individuals - in national currency
KT	41219	P	Overdue interest accrued on long-term saving accounts of non-resident individuals - in national currency
4122	Long-term saving accounts of individuals - in foreign currency		
KT	41220	P	Long-term saving accounts of resident individuals - in foreign currency
KT	41221	P	Blocked long-term saving accounts of resident individuals - in foreign currency
KT	41222	P	Accrued interest payable on long-term saving accounts of resident individuals - in foreign currency
KT	41223	P	Overdue principal on long-term saving accounts of resident individuals - in foreign currency
KT	41224	P	Overdue interest accrued on long-term saving accounts of resident individuals - in foreign currency
KT	41225	P	Long-term saving accounts of non-resident individuals - in foreign currency
KT	41226	P	Blocked long-term saving accounts of non-resident individuals -in foreign currency
KT	41227	P	Accrued interest payable on long-term saving accounts of non-resident individuals - in foreign currency
KT	41228	P	Overdue principal on long-term saving accounts of non-resident individuals - in foreign currency

KT	41229	P	Overdue interest accrued on long-term saving accounts of non-resident individuals - in foreign currency
4123	Long-term saving accounts of individuals - in precious metals		
KT	41230	P	Long-term saving accounts of resident individuals - in precious metals
KT	41231	P	Blocked long-term saving accounts of resident individuals - in precious metals
KT	41232	P	Accrued interest payable on long-term saving accounts of resident individuals - in precious metals
KT	41233	P	Overdue principal on long-term saving accounts of resident individuals - in precious metals
KT	41234	P	Overdue interest accrued on long-term saving accounts of resident individuals - in precious metals
KT	41235	P	Long-term saving accounts of non-resident individuals - in precious metals
KT	41236	P	Blocked long-term saving accounts of non-resident individuals - in precious metals
KT	41237	P	Accrued interest payable on long-term saving accounts of non-resident individuals - in precious metals
KT	41238	P	Overdue principal on long-term saving accounts of non-resident individuals - in precious metals
KT	41239	P	Overdue interest accrued on long-term saving accounts of non-resident individuals - in precious metals
4193	Balance of closed accounts of individuals and entrepreneurs - in national currency		
KT	41930	P	Balance of closed accounts of resident individuals - in national currency
KT	41931	P	Balance of closed accounts of non-resident individuals - in national currency
KT	41932	P	Balance of closed accounts of resident entrepreneurs- in national currency
KT	41933	P	Balance of closed accounts of non-resident entrepreneurs - in national currency
4194	Balance of closed accounts of individuals and entrepreneurs - in foreign currency		
KT	41940	P	Balance of closed accounts of resident individuals - in foreign currency
KT	41941	P	Balance of closed accounts of non-resident individuals - in foreign currency
KT	41942	P	Balance of closed accounts of resident entrepreneurs- in foreign currency
KT	41943	P	Balance of closed accounts of non-resident entrepreneurs - in foreign currency
4195	Balance of closed accounts of individuals and entrepreneurs - in precious metals		
KT	41950	P	Balance of closed accounts of resident individuals - in precious metals
KT	41951	P	Balance of closed accounts of non-resident individuals - in precious metals

KT	41952	P	Balance of closed accounts of resident entrepreneurs- in precious metals
KT	41953	P	Balance of closed accounts of non-resident entrepreneurs - in precious metals
4196	Adjustments on amounts due to individuals and entrepreneurs - in national currency		
KT	41960	P	Positive adjustments on amounts due to individuals and entrepreneurs - in national currency
KT	41961	K-P	Negative adjustments on amounts due to individuals and entrepreneurs - in national currency
4197	Adjustments on amounts due to individuals and entrepreneurs - in foreign currency		
KT	41970	P	Positive adjustments on amounts due to individuals and entrepreneurs - in foreign currency
KT	41971	K-P	Negative adjustments on amounts due to individuals and entrepreneurs - in foreign currency
4198	Adjustments on amounts due to individuals and entrepreneurs - in precious metals		
KT	41980	P	Positive adjustments on amounts due to individuals and entrepreneurs - in precious metals
KT	41981	K-P	Negative adjustments on amounts due to individuals and entrepreneurs - in precious metals
42	DEBT SECURITIES ISSUED		
4201	Promissory notes - in national currency		
KT	42010	P	Promissory notes - in national currency
KT	42012	P	Accrued interest payable on promissory notes - in national currency
KT	42013	P	Overdue principal on promissory notes - in national currency
KT	42014	P	Overdue interest accrued on promissory notes - in national currency
4202	Promissory notes - in foreign currency		
KT	42020	P	Promissory notes - in foreign currency
KT	42022	P	Accrued interest payable on promissory notes - in foreign currency
KT	42023	P	Overdue principal on promissory notes- in foreign currency
KT	42024	P	Overdue interest accrued on promissory notes - in foreign currency
4203	Deposit certificates - in national currency		
KT	42030	P	Deposit certificates - in national currency
KT	42032	P	Accrued interest payable on deposit certificates - in national currency
KT	42033	P	Overdue principal on deposit certificates - in national currency

KT	42034	P	Overdue interest accrued on deposit certificates - in national currency
4204	Deposit certificates - in foreign currency		
KT	42040	P	Deposit certificates - in foreign currency
KT	42042	P	Accrued interest payable on deposit certificates - in foreign currency
KT	42043	P	Overdue principal on deposit certificates - in foreign currency
KT	42044	P	Overdue interest accrued on deposit certificates - in foreign currency
4205	Saving certificates - in national currency		
KT	42050	P	Saving certificates - in national currency
KT	42052	P	Accrued interest payable on saving certificates - in national currency
KT	42053	P	Overdue principal on saving certificates - in national currency
KT	42054	P	Overdue interest accrued on saving certificates - in national currency
4206	Saving certificates - in foreign currency		
KT	42060	P	Saving certificates - in foreign currency
KT	42062	P	Accrued interest payable on saving certificates - in foreign currency
KT	42063	P	Overdue principal on saving certificates - in foreign currency
KT	42064	P	Overdue interest accrued on saving certificates - in foreign currency
4207	Bonds - in national currency		
KT	42070	P	Bonds - in national currency
KT	42072	P	Accrued interest payable on bonds - in national currency
KT	42073	P	Overdue principal on bonds - in national currency
KT	42074	P	Overdue interest accrued on bonds - in national currency
4208	Bonds - in foreign currency		
KT	42080	P	Bonds - in foreign currency
KT	42082	P	Accrued interest payable on bonds- in foreign currency
KT	42083	P	Overdue principal on bonds - in foreign currency
KT	42084	P	Overdue interest accrued on bonds - in foreign currency
4209	Securities of the CBAR - in national currency		
AMB	42090	P	Securities of the CBAR - in national currency
AMB	42092	P	Accrued interest payable on securities of the CBAR - in national currency
4210	Securities of the CBAR - in foreign currency		
AMB	42100	P	Securities of the CBAR - in foreign currency

AMB	42102	P	Accrued interest payable on securities of the CBAR - in foreign currency
4211	Other debt obligations issued - in national currency		
KT	42110	P	Other debt obligations issued - in national currency
KT	42112	P	Accrued interest payable on other debt obligations issued- in national currency
KT	42113	P	Overdue principal on other debt obligations issued – in national currency
KT	42114	P	Overdue interest accrued on other debt obligations - in national currency
4212	Other debt obligations issued - in foreign currency		
KT	42120	P	Other debt obligations issued - in foreign currency
KT	42122	P	Accrued interest payable on other debt obligations issued-in foreign currency
KT	42123	P	Overdue principal on other debt obligations issued – in national currency
KT	42124	P	Overdue interest accrued on other debt obligations - in foreign currency
4296	Adjustments on debt securities issued - in national currency		
	42960	P	Positive adjustments on debt securities issued - in national currency
	42961	K-P	Negative adjustments on debt securities issued- in national currency
4297	Adjustments on debt securities issued - in foreign currency		
	42970	P	Positive adjustments on debt securities issued - in foreign currency
	42971	K-P	Negative adjustments on debt securities issued- in foreign currency
43	OTHER OPERATIONS		
4320	Broker operations - in national currency		
KT	43200	P	Broker operations - in national currency
KT	43202	P	Accrued fee and commission payable on broker operations-in national currency
KT	43203	P	Overdue debts on broker operations - in national currency
4321	Broker operations - in foreign currency		
KT	43210	P	Broker operations - in foreign currency
KT	43212	P	Accrued fee and commission payable on broker operations – in foreign currency
KT	43213	P	Overdue debts on broker operations - in foreign currency
4322	Leasing operations - in national currency		
	43220	P	Leasing operations - in national currency
	43222	P	Accrued interest payable on leasing operations - in national currency
	43223	P	Overdue principal on leasing operations - in national currency
	43224	P	Overdue interest accrued on leasing operations - in national currency
4323	Leasing operations - in foreign currency		
	43230	P	Leasing operations - in foreign currency

	43232	P	Accrued interest payable on leasing operations - in foreign currency
	43233	P	Overdue principal on leasing operations - in foreign currency
	43234	P	Overdue interest accrued on leasing operations - in foreign currency
4324	Factoring operations- in national currency		
KT	43240	P	Factoring operations- in national currency
KT	43242	P	Accrued fee and commission payable on factoring operations – in national currency
KT	43243	P	Overdue debts on factoring operations - in national currency
4325	Factoring operations- in foreign currency		
KT	43250	P	Factoring operations- in foreign currency
KT	43252	P	Accrued fee and commission payable on factoring operations – in foreign currency
KT	43253	P	Overdue debts on factoring operations - in foreign currency
4326	Forfeiting operations - in national currency		
KT	43260	P	Forfeiting operations - in national currency
KT	43262	P	Accrued fee and commission payable on forfeiting operations – in national currency
KT	43263	P	Overdue debts on forfeiting operations - in national currency
4327	Forfeiting operations - in foreign currency		
KT	43270	P	Forfeiting operations - in foreign currency
KT	43272	P	Accrued fee and commission payable on forfeiting operations – in foreign currency
KT	43273	P	Overdue debts on forfeiting operations - in foreign currency
4328	Underwriting and market-maker operations - in national currency		
KT	43280	P	Underwriting and market-maker operations - in national currency
KT	43282	P	Accrued fee and commission payable on underwriting and market-maker operations -in national currency
4329	Underwriting and market-maker operations - in foreign currency		
KT	43290	P	Underwriting and market-maker operations - in foreign currency
KT	43292	P	Accrued fee and commission payable on underwriting and market-maker operations - in foreign currency
4330	Other operations - in national currency		
	43300	P	Other operations - in national currency
	43302	P	Accrued payables on other operations- in national currency
	43303	P	Overdue debts on other operations - in national currency

4331 Other operations - in foreign currency

43310 P Other operations - in foreign currency

43312 P Accrued payables on other operations- in foreign currency

43313 P Overdue debts on other operations - in foreign currency

4332 Other operations - in precious metals

43320 P Other operations - in precious metals

43322 P Accrued payables on other operations- in precious metals

43323 P Overdue debts on other operations - in precious metals

4334 Operations on issuance of electronic money and the execution of payment operations related to electronic money – in national currency

43340 P Operations on issuance of electronic money and the execution of payment operations related to electronic money – in national currency

4335 Operations on issuance of electronic money and the execution of payment operations related to electronic money – in foreign currency

43350 P Operations on issuance of electronic money and the execution of payment operations related to electronic money – in foreign currency

4336 Operations on provision of other payment services not related to issuance of electronic money and the execution of payment operations related to electronic money – in national currency

43360 P Operations on provision of other payment services not related to issuance of electronic money and the execution of payment operations related to electronic money – in national currency

4337 Operations on provision of other payment services not related to issuance of electronic money and the execution of payment operations related to electronic money – in foreign currency

43370 P Operations on provision of other payment services not related to issuance of electronic money and the execution of payment operations related to electronic money – in foreign currency

4396 Adjustments on other operations - in national currency

43960 P Positive adjustments on other operations - in national currency

43961 K-P Negative adjustments on other operations - in national currency

4397 Adjustments on other operations - in foreign currency

43970	P	Positive adjustments on other operations - in foreign currency
43971	K-P	Negative adjustments on other operations - in foreign currency
4398	Adjustments on other operations - in precious metals	
43980	P	Positive adjustments on other operations - in precious metals
43981	K-P	Negative adjustments on other operations - in precious metals
44	PROFIT TAX LIABILITIES	
4401	Current profit tax liabilities - in national currency	
KT	44010	P Current profit tax liabilities - in national currency
4451	Deferred profit tax liabilities - in national currency	
KT	44510	P Deferred profit tax liabilities - in national currency
45	OTHER LIABILITIES	
4501	Settlements in progress - in national currency	
	45010	P Settlements in progress on plastic cards- in national currency
	45011	P settlements in progress on purchase/sale of foreign currency - in national currency
	45012	P Settlements in progress on purchase/sale of precious metals - in national currency
	45013	P Settlements in progress on services - in national currency
	45019	P Other settlements in progress - in national currency
4502	Settlements in progress - in foreign currency	
	45020	P Settlements in progress on plastic cards- in foreign currency
	45021	P Settlements in progress on purchase/sale of foreign currency -in foreign currency
	45022	P Settlements in progress on purchase/sale of precious metals - in foreign currency
	45023	P Settlements in progress on services - in foreign currency
	45029	P Other settlements in progress - in foreign currency
4503	Accrued commission expenses - in national currency	
	45030	P Accrued commission expenses on bank operations - in national currency
	45039	P Other accrued commission expenses - in national currency
4504	Accrued commission expenses - in foreign currency	
	45040	P Accrued commission expenses on bank operations - in foreign currency
	45049	P Other accrued commission expenses - in foreign currency
4505	Settlements with employees - in national currency	
	45050	P Settlements on salary, remunerations, and bonuses - in national currency

	45054	P	Settlement on alimonies and deponents - in national currency
	45059	P	Other settlements with employees - in national currency
4506	Settlements with employees - in foreign currency		
	45069	P	Other settlements with employees - in foreign currency
4507	Items in suspense - in national currency		
	45070	P	Items in suspense on interbank operations - in national currency
	45079	P	Other items in suspense - in national currency
508	Items in suspense - in foreign currency		
	45080	P	Items in suspense on interbank operations - in foreign currency
	45089	P	Other items in suspense - in foreign currency
4509	Settlements with the State Budget - in national currency		
	45090	P	Settlements with the State Budget - in national currency
4510	Tax payables (profit tax exclusive) - in national currency		
KT	45100	P	VAT payables - in national currency
KT	45101	P	Payables on corporate property tax - in national currency
KT	45102	P	Payables on corporate land tax - in national currency
	45103	P	Payables on income tax - in national currency
KT	45104	P	Payables on road tax - in national currency
	45105	P	Payables on withholding tax - in national currency
	45109	P	Other tax payables - in national currency
4511	Settlements with state funds and other funds - in national currency		
	45110	P	Settlements with the State Social Protection Fund - in national currency
	45111	P	Amounts due to the Pension Fund - in national currency
	45119	P	Settlements with other funds - in national currency
4515	Deferred income - in national currency		
	45150	P	Deferred income on bank operations - in national currency
	45151	P	Deferred income on business transactions - in national currency
KT	45152	P	Deferred income on underwriting and market-maker operations - in national currency
	45159	P	Deferred income on other operations - in national currency
4516	Deferred income - in foreign currency		
	45160	P	Deferred income on bank operations - in foreign currency

	45161	P	Deferred income on business transactions - in foreign currency
KT	45162	P	Deferred income on underwriting and market-maker operations - in foreign currency
	45169	P	Deferred income on other operations - in foreign currency
4517	Liabilities on inter-branch settlements - in national currency		
	45170	P	Interbranch settlements - in national currency
	45171	P	Receipts under interbranch settlements - in national currency
4518	Liabilities on inter-branch settlements - in foreign currency		
	45180	P	Interbranch settlements - in foreign currency
	45181	P	Receipts under inter-branch settlements - in foreign currency
4519	Allowances for contingencies - in national currency		
	45190	P	Allowances for claims - in national currency
	45191	P	Allowances for guaranteed letters - in national currency
	45199	P	Allowances for other contingencies - in national currency
4521	Accrued dividends - in national currency		
KT	45210	P	Accrued dividends on ordinary shares - in national currency
KT	45211	P	Accrued dividends on preferred shares - in national currency
KT	45212	P	Accrued dividends on equity shares - in national currency
4523	Advances received from shareholders (non-registered capital) - in national currency		
KT	45230	P	Ordinary shares received from shareholders - in national currency
KT	45231	P	Preferred shares received from shareholders - in national currency
KT	45232	P	Equity shares received from shareholders - in national currency
4524	Liabilities on share-based payments - in national currency		
KT	45240	P	Liabilities on share-based payments - in national currency
4527	Other liabilities - in national currency		
	45270	P	Other payables - in national currency
4528	Other liabilities - in foreign currency		
	45280	P	Other payables - in foreign currency
4529	Other liabilities - in precious metals		
	45290	P	Other payables - in precious metals
46	DERIVATIVE FINANCIAL INSTRUMENTS		
4601	Derivative financial instruments- in national currency		
	46010	P	Forwards- in national currency
	46011	P	Options- in national currency
	46012	P	SWAPs- in national currency
	46013	P	Futures - in national currency

	46019	P	Other operations - in national currency
4602	Derivative financial instruments- in foreign currency		
	46020	P	Forwards- in foreign currency
	46021	P	Options- in foreign currency
	46022	P	SWAPs- in foreign currency
	46023	P	Futures - in foreign currency
	46029	P	Other operations - in foreign currency
47	DISPOSAL GROUP		
4702	Liabilities for disposal		
KT	47020	P	Liabilities for disposal
48	FINANCIAL OBLIGATIONS ISSUED AS PREFERRED SHARES AND EQUITY INSTRUMENTS		
4801	Financial obligations issued in the form of preferred shares - in national currency		
KT	48010	P	Financial obligations issued in the form of preferred shares - in national currency
4802	Financial obligations issued in the form of equity instruments - in national currency		
KT	48020	P	Financial obligations issued in the form of equity instruments - in national currency
49	SUBORDINATED DEBT LIABILITIES		
4901	Subordinated debt liabilities - in national currency		
KT	49010	P	Subordinated debt liabilities to residents - in national currency
KT	49012	P	Accrued interest payable on subordinated debt liabilities to residents - in national currency
KT	49013	P	Overdue principal on subordinated debt obligations to residents - in national currency
KT	49014	P	Overdue interest accrued on subordinated debt obligations to residents - in national currency
KT	49015	P	Subordinated debt liabilities to non-residents - in national currency
KT	49017	P	Accrued interest payable on subordinated debt liabilities to non-residents - in national currency
KT	49018	P	Overdue principal on subordinated debt obligations to non-residents - in national currency
KT	49019	P	Overdue interest accrued on subordinated debt obligations to non-residents - in national currency
4902	Subordinated debt liabilities - in foreign currency		
KT	49020	P	Subordinated debt liabilities to residents - in foreign currency
KT	49022	P	Accrued interest payable on subordinated debt obligations to residents - in foreign currency

KT	49023	P	Overdue principal on subordinated debt obligations to residents - in foreign currency
KT	49024	P	Overdue interest accrued on subordinated debt obligations to residents - in foreign currency
KT	49025	P	Subordinated debt liabilities to non-residents - in foreign currency
KT	49027	P	Accrued interest payable on subordinated debt obligations to non-residents - in foreign currency
KT	49028	P	Overdue principal on subordinated debt obligations to non-residents - in foreign currency
KT	49029	P	Overdue interest accrued on subordinated debt obligations to non-residents - in foreign currency
4996	Adjustments on subordinated debt liabilities - in national currency		
KT	49960	P	Positive adjustments on subordinated debt liabilities - in national currency
KT	49961	K-P	Negative adjustments on subordinated debt liabilities - in national currency
4997	Adjustments on subordinated debt liabilities - in foreign currency		
KT	49970	P	Positive adjustments on subordinated debt liabilities - in foreign currency
KT	49971	K-P	Negative adjustments on subordinated debt liabilities - in foreign currency
50	EQUITY		
5001	Charter capital of CBAR		
AMB	50010	P	Charter capital of CBAR
5002	Charter capital of credit institutions		
KT	50020	P	Ordinary shares
KT	50021	P	Preferred shares
5003	Share Premium		
KT	50030	P	Share Premium on ordinary shares
KT	50031	P	Share Premium on preferred shares
5004	Repurchased shares		
KT	50040	A	Ordinary shares
KT	50041	A	Preferred shares
5006	Allowance for revaluation of fixed assets and intangible assets		
	50060	P	Allowance for revaluation of fixed assets
	50061	P	Allowance for revaluation of intangible assets
5009	Allowance for revaluation of securities available for sale		
	50090	A/P	Allowance for revaluation of securities available for sale
5010	Other revaluation allowances		

- 50100 A/P Other revaluation allowances
- 5011 **Profit/loss of previous years**
 - 50110 A/P Profit/loss of previous years
 - 50111 P Capital reserves
- 5012 **Not approved profit/loss of previous financial year**
 - 50120 A/P Not approved profit/loss of previous financial year
- 5013 **Profit/loss for current financial year**
 - 50130 A/P Profit/loss for current financial year

INCOME

60 **INTEREST INCOME ON SECIRITIES**

- 6001 **Interest/coupon income on securities at fair value through profit or loss - in national currency**
 - 60010 Interest/coupon income on state securities at fair value through profit or loss - in national currency
 - 60011 Interest/coupon income on securities of resident financial sector at fair value through profit or loss - in national currency
 - 60012 Interest/coupon income on securities of non-resident financial sector at fair value through profit or loss - in national currency
 - 60013 Interest/coupon income on securities of resident other sector at fair value through profit or loss - in national currency
 - 60014 Interest/coupon income on securities of non-resident other sector at fair value through profit or loss - in national currency
 - 60015 Interest/coupon income on securities at fair value through profit or loss sold under regular way deals - in national currency
- 6002 **Interest/coupon income on securities at fair value through profit or loss - in foreign currency**
 - 60020 Interest/coupon income on state securities at fair value through profit or loss - in foreign currency
 - 60021 Interest/coupon income on securities of resident financial sector at fair value through profit or loss - in foreign currency
 - 60022 Interest/coupon income on securities of non-resident financial sector at fair value through profit or loss - in foreign currency
 - 60023 Interest/coupon income on securities of resident other sector at fair value through profit or loss - in foreign currency
 - 60024 Interest/coupon income on securities of non-resident other sector at fair value through profit or loss - in foreign currency
 - 60025 Interest/coupon income on securities at fair value through profit or loss sold under regular way deals - in foreign currency

6011	Interest/coupon income on securities available for sale- in national currency
60110	Interest/coupon income on securities available for sale - in national currency
60111	- in national currency
60112	Interest/coupon income on securities available for sale of non-resident financial sector - in national currency
60113	Interest/coupon income on securities available for sale of resident other sector - in national currency
60114	Interest/coupon income on securities available for sale of non-resident other sector - in national currency
60115	Interest/coupon income on securities available for sale sold under regular way deals - in national currency
6012	Interest/coupon income on securities available for sale - in foreign currency
60120	Interest/coupon income on securities available for sale - in foreign currency
60121	Interest/coupon income on securities available for sale of resident financial sector - in foreign currency
60122	Interest/coupon income on securities available for sale of non-resident financial sector - in foreign currency
60123	Interest/coupon income on securities available for sale of resident other sector - in foreign currency
60124	Interest/coupon income on securities available for sale of non-resident other sector - in foreign currency
60125	Interest/coupon income on securities available for sale sold under regular way deals - in foreign currency
6021	Interest/coupon income on securities held to maturity -in national currency
60210	Interest/coupon income on government securities held to maturity - in national currency
60211	Interest/coupon income on securities held to maturity of resident financial sector - in national currency
60212	Interest/coupon income on securities held to maturity of non-resident financial sector - in national currency
60213	Interest/coupon income on securities held to maturity of resident other sector - in national currency
60214	Interest/coupon income on securities held to maturity of non-resident other sector - in national currency
6022	Interest/coupon income on securities held to maturity -in foreign currency
60220	Interest/coupon income on government securities held to maturity - in foreign currency
60221	Interest/coupon income on securities held to maturity of resident financial sector - in foreign currency
60222	Interest/coupon income on securities held to maturity of non-resident financial sector - in foreign currency
60223	Interest/coupon income on securities held to maturity of resident other sector - in foreign currency

60224	Interest/coupon income on securities held to maturity of non-resident other sector - in foreign currency
6031	Income from amortization of securities held to maturity - in national currency
60310	Income from amortization of government securities held to maturity - in national currency
60311	Income from amortization of securities held to maturity of resident financial sector - in national currency
60312	Income from amortization of securities held to maturity of non-resident financial sector - in national currency
60313	Income from amortization of securities held to maturity of resident other sector - in national currency
60314	Income from amortization of securities held to maturity of non-resident other sector - in national currency
6032	Income from amortization of securities held to maturity – in foreign currency
60320	Income from amortization of government securities held to maturity - in foreign currency
60321	Income from amortization of securities held to maturity of resident financial sector – in foreign currency
60322	Income from amortization of securities held to maturity of non-resident financial sector - in foreign currency
60323	Income from amortization of securities held to maturity of resident other sector – in foreign currency
60324	Income from amortization of securities held to maturity of non-resident other sector – in foreign currency
6041	Premium income on securities held to maturity - in national currency
60410	Premium income on government securities held to maturity- in national currency
60411	Premium income on securities held to maturity of resident financial sector - in national currency
60412	Premium income on securities held to maturity of non-resident financial sector - in national currency
60413	Premium income on securities held to maturity of resident other sectors - in national currency
60414	Premium income on securities held to maturity of non-resident other sectors - in national currency
60415	Premium income on securities held to maturity under regular way deals - in national currency
6042	Premium income on securities held to maturity -in foreign currency
60420	Premium income on government securities held to maturity - in foreign currency
60421	Premium income on securities held to maturity of resident financial sector - in foreign currency
60422	Premium income on securities held to maturity of non-resident financial sector - in foreign currency
60423	Premium income on securities held to maturity of resident other sectors - in foreign currency

- 60424 Premium income on securities held to maturity of non-resident other sectors - in foreign currency
- 60425 Premium income on securities held to maturity under regular way deals - in foreign currency

61 INTEREST INCOME ON SETTLEMENTS WITH FINANCIAL SECTOR AND INTERNATIONAL FINANCIAL INSTITUTIONS

6101 Interest income on amounts due from CBAR - in national currency

- KT 61010 Interest income on correspondent accounts 'Nostro' in CBAR - in national currency
- KT 61012 Interest income on deposits placed in CBAR - in national currency
- KT 61014 Interest income on reverse REPO agreements with CBAR - in national currency

6102 Interest income on amounts due from CBAR - in foreign currency

- KT 61020 Interest income on correspondent accounts 'Nostro' in CBAR - in foreign currency
- KT 61022 Interest income on deposits placed WITH CBAR - in foreign currency
- KT 61024 Interest income on reverse REPO agreements with CBAR - in foreign currency

6111 Interest income on amounts due from and loans to banks - in national currency

- 61110 Interest income on correspondent accounts 'Nostro' in resident banks - in national currency
- 61111 Interest income on accounts of resident banks in overdraft - in national currency
- 61112 Interest income on deposits placed in resident banks - in national currency
- 61113 Interest income on loans to resident banks - in national currency
- 61114 Interest income on reverse REPO agreements with resident banks- in national currency
- 61115 Interest income on correspondent accounts 'Nostro' in non-resident banks - in national currency
- 61116 Interest income on accounts of non-resident banks in overdraft - in national currency
- 61117 Interest income on deposits placed in non-resident banks - in national currency
- 61118 Interest income on loans to non-resident banks - in national currency
- 61119 Interest income on reverse REPO agreements with non-resident banks- in national currency

6112 Interest income on amounts due from and loans to banks - in foreign currency

- 61120 Interest income on correspondent accounts 'Nostro' in resident banks - in foreign currency
- 61121 Interest income on accounts of resident banks in overdraft - in foreign currency
- 61122 Interest income on deposits placed in resident banks - in foreign currency
- 61123 Interest income on loans to resident banks - in foreign currency
- 61124 Interest income on reverse REPO agreements with resident banks- in foreign currency
- 61125 Interest income on correspondent accounts 'Nostro' in non-resident banks - in foreign currency
- 61126 Interest income on accounts of non-resident banks in overdraft - in foreign currency
- 61127 Interest income on deposits placed in non-resident banks - in foreign currency

61128	Interest income on loans to non-resident banks - in foreign currency
61129	Interest income on reverse REPO agreements with non-resident banks- in foreign currency
6121	Interest income on amounts due from and loans to foreign central/national banks - in national currency
61210	Interest income on correspondent accounts 'Nostro' in foreign central/national banks – in national currency
61211	Interest income on accounts in foreign central/national banks in overdraft- in national currency
61212	Interest income on deposits placed in foreign central/national banks - in national currency
61213	Interest income on loans to foreign central/national banks - in national currency
61214	Interest income on reverse REPO agreements with foreign central/national banks - in national currency
6122	Interest income on amounts due from and loans to foreign central/national banks - in foreign currency
61220	Interest income on correspondent accounts 'Nostro' in foreign central/national banks – in foreign currency
61221	Interest income on accounts in foreign central/national banks in overdraft- in foreign currency
61222	Interest income on deposits placed in foreign central/national banks – in foreign currency
61223	Interest income on loans to foreign central/national banks - in foreign currency
61224	Interest income on reverse REPO agreements with foreign central/national banks - in foreign currency
6131	Interest income on settlements with non-bank credit organizations - in national currency
61311	Interest income on accounts of resident non-bank credit organizations in overdraft - in national currency
61313	Interest income on loans to resident non-bank credit organizations – in national currency
61314	Interest income on reverse REPO agreements with resident non-bank credit organizations - in national currency
61316	Interest income on accounts of non-resident non-bank credit organizations in overdraft - in national currency
61318	Interest income on loans to non-resident non-bank credit organizations -in national currency
61319	Non-interest income on reverse REPO agreements with resident non-bank credit organizations - in national currency
6132	Interest income on settlements with non-bank credit organizations - in foreign currency
61321	Interest income on accounts of resident non-bank credit organizations in overdraft - in foreign currency
61323	Interest income on loans to resident non-bank credit organizations - in foreign currency
61324	Interest income on reverse REPO agreements with resident non-bank credit organizations - in foreign currency

61326	Interest income on accounts of non-resident non-bank credit organizations in overdraft - in foreign currency
61328	Interest income on loans to non-resident non-bank credit organizations - in foreign currency
61329	Interest income on reverse REPO agreements with non-resident non-bank credit institutions – in foreign currency
6141	Interest income on settlements with other financial institutions - in national currency
61411	Interest income on accounts of resident other financial institutions in overdraft - in national currency
61413	Interest income on loans to resident other financial institutions - in national currency
61414	Interest income on reverse REPO agreements with resident other financial institutions - in national currency
61416	Interest income on accounts of non-resident other financial institutions in overdraft – in national currency
61417	Interest income on deposits placed in non-resident other financial institutions - in national currency
61418	Interest income on loans to non-resident other financial institutions - in national currency
61419	Interest income on reverse REPO agreements with non-resident other financial institutions -in national currency
6142	Interest income on settlements with other financial institutions - in foreign currency
61421	Interest income on accounts of resident other financial institutions in overdraft - in foreign currency
61423	Interest income on loans to resident other financial institutions – in foreign currency
61424	Interest income on reverse REPO agreements with resident other financial institutions – in foreign currency
61426	Interest income on accounts of non-resident other financial institutions in overdraft - in foreign currency
61427	Interest income on deposits placed in non-resident other financial institutions -in foreign currency
61428	Interest income on loans to non-resident other financial institutions - in foreign currency
61429	Interest income on reverse REPO agreements with non-resident other financial institutions -in foreign currency
6151	Interest income on settlements with international financial institutions - in national currency
AMB 61510	Interest income on settlements with International Monetary Fund - in national currency
61512	Interest income on settlements with other international financial institutions - in national currency
6152	Interest income on settlements with international financial institutions - in foreign currency
AMB 61520	Interest income on settlements with International Monetary Fund - in foreign currency
61522	Interest income on settlements with other international financial institutions - in foreign currency

6153	Interest income on settlements with international financial institutions - in special drawing rights	
AMB	61530	Interest income on settlements with International Monetary Fund - in special drawing rights
6171	Interest income on overdue amounts due from and loans to financial sector - in national currency	
	61710	Interest income on overdue amounts due from and loans to financial sector - in national currency
6172	Interest income on overdue amounts due from and loans to financial sector - in foreign currency	
	61720	Interest income on overdue amounts due from and loans to financial sector - in foreign currency
62	INTEREST INCOME ON SETTLEMENTS WITH BUDGET ORGANIZATIONS, STATE FUNDS, STATE OWNED LEGAL ENTITIES, MUNICIPALITIES AND PUBLIC ORGANIZATIONS	
6201	Interest income on accounts of budget organizations and state funds in overdraft - in national currency	
	62010	Interest income on accounts of the Central Treasury in overdraft - in national currency
	62011	Interest income on accounts of other budget organizations in overdraft - in national currency
	62012	Interest income on accounts of the State Oil Fund of the Azerbaijan Republic in overdraft - in national currency
	62013	Interest income on accounts of other state funds in overdraft - in national currency
6202	Interest income on accounts of budget organizations and state funds in overdraft - in foreign currency	
	62020	Interest income on accounts of the Central Treasury in overdraft - in foreign currency
	62021	Interest income on accounts of other budget organizations in overdraft - in foreign currency
	62022	Interest income on accounts of the State Oil Fund of the Azerbaijan Republic in overdraft - in foreign currency
	62023	Interest income on accounts of other state funds in overdraft - in foreign currency
6211	Interest income on loans to budget organizations and state funds - in national currency	
	62110	Interest income on loans to the Central Treasury - in national currency
	62111	Interest income on loans to other budget organizations - in national currency
	62112	Interest income on loans to the State Oil Fund of the Azerbaijan Republic - in national currency
	62113	Interest income on loans to other state funds - in national currency
6212	Interest income on loans to budget organizations and state funds - in foreign currency	
	62120	Interest income on loans to the Central Treasury - in foreign currency
	62121	Interest income on loans to other budget organizations - in foreign currency

	62122	Interest income on loans to the State Oil Fund of the Azerbaijan Republic -in foreign currency
	62123	Interest income on loans to other state funds - in foreign currency
6221	Interest income on overdue loans to budget organizations and state funds - in national currency	
	62210	Interest income on overdue loans to budget organizations and state funds - in national currency
6222	Interest income on overdue loans to budget organizations and state funds - in foreign currency	
	62220	Interest income on overdue loans to budget organizations and state funds - in foreign currency
6231	Interest income on accounts of state-owned legal entities, municipalities, and public organizations in overdraft - in national currency	
KT	62310	Interest income on accounts of state-owned legal entities operating in mining sector in overdraft - in national currency
KT	62311	Interest income on accounts of state-owned legal entities operating in energy, gas, steam, and water sectors in overdraft - in national currency
KT	62312	Interest income on accounts of state-owned legal entities operating in building or construction sector in overdraft - in national currency
KT	62313	Interest income on accounts of state-owned legal entities operating in industrial or manufacturing sector in overdraft - in national currency
KT	62314	Interest income on accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	62315	Interest income on accounts of state-owned legal entities operating in retail and services sector in overdraft - in national currency
KT	62316	Interest income on accounts of state-owned legal entities operating in agricultural, forestry and fishing sectors in overdraft - in national currency
KT	62317	Interest income on accounts of state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	62319	Interest income on accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in national currency
6232	Interest income on accounts of state-owned legal entities, municipalities, and public organizations in overdraft - in foreign currency	
KT	62320	Interest income on accounts of state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	62321	Interest income on accounts of state-owned legal entities operating in energy, gas, steam, and water sectors in overdraft - in foreign currency
KT	62322	Interest income on accounts of state-owned legal entities operating in building or construction sector in overdraft - in foreign currency
KT	62323	Interest income on accounts of state-owned legal entities operating in industrial or manufacturing sector in overdraft - in foreign currency
KT	62324	Interest income on accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	62325	Interest income on accounts of state-owned legal entities operating in retail and services sector in overdraft - in foreign currency

KT	62326	Interest income on accounts of state-owned legal entities operating in agricultural, forestry and fishing sectors in overdraft - in foreign currency
KT	62327	Interest income on accounts of state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	62329	Interest income on accounts of state-owned legal entities, municipalities and public organizations operating in other sectors in overdraft - in foreign currency
6241	Interest income on loans to-state owned legal entities, municipalities, and public organizations - in national currency	
KT	62410	Interest income on loans to state-owned legal entities operating in mining sector - in national currency
KT	62411	Interest income on loans to state-owned legal entities operating in energy, gas, steam, and water sectors- in national currency
KT	62412	Interest income on loans to state-owned legal entities operating in building or construction sector- in national currency
KT	62413	Interest income on loans to state-owned legal entities operating in industrial or manufacturing sector - in national currency
KT	62414	Interest income on loans to state-owned legal entities operating in transportation and communication sector - in national currency
KT	62415	Interest income on loans to state-owned legal entities operating in retail and services sector - in national currency
KT	62416	Interest income on loans to state-owned legal entities operating in agricultural, forestry and fishing sectors - in national currency
KT	62417	Interest income on loans to state-owned legal entities operating in real estate sector - in national currency
KT	62419	Interest income on loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
6242	Interest income on loans to-state owned legal entities, municipalities, and public organizations - in foreign currency	
KT	62420	Interest income on loans to state-owned legal entities operating in mining sector - in foreign currency
KT	62421	Interest income on loans to state-owned legal entities operating in energy, gas, steam, and water sectors - in foreign currency
KT	62422	Interest income on loans to state-owned legal entities operating in building or construction sector- in foreign currency
KT	62423	Interest income on loans to state-owned legal entities operating in industrial or manufacturing sector - in foreign currency
KT	62424	Interest income on loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	62425	Interest income on loans to state-owned legal entities operating in retail and services sector - in foreign currency
KT	62426	Interest income on loans to state-owned legal entities operating in agricultural, forestry and fishing sectors - in foreign currency
KT	62427	Interest income on loans to state-owned legal entities operating in real estate sector - in foreign currency
KT	62429	Interest income on loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency

6271	Interest income on overdue loans to state-owned legal entities, municipalities, and public organizations - in national currency	
KT	62710	Interest income on overdue loans to state-owned legal entities, municipalities, and public organizations - in national currency
6272	Interest income on overdue loans to state-owned legal entities, municipalities, and public organizations - in foreign currency	
KT	62720	Interest income on overdue loans to state-owned legal entities, municipalities, and public organizations - in foreign currency
63	INTEREST INCOME ON SETTLEMENTS WITH STATE-OWNED LEGAL ENTITIES DÖVLƏT MÜLKİYYƏTİNDƏ OLAN HÜQUQİ ŞƏXSLƏRLƏ HESABLAŞMALAR ÜZRƏ FAİZ GƏLİRLƏRİ	
6301	Interest income on accounts of resident non-state-owned legal entities in overdraft - in national currency	
KT	63010	Interest income on accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	63011	Interest income on accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	63012	Interest income on accounts of resident non-state-owned legal entities operating in building or construction sector in overdraft - in national currency
KT	63013	Interest income on accounts of resident non-state-owned legal entities operating in industrial or manufacturing sector in overdraft - in national currency
KT	63014	Interest income on accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	63015	Interest income on accounts of resident non-state-owned legal entities operating in retail and services sector in overdraft - in national currency
KT	63016	Interest income on accounts of resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors in overdraft - in national currency
KT	63017	Interest income on accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	63019	Interest income on accounts of resident non-state-owned legal entities operating in other sectors in overdraft- in national currency
6302	Interest income on accounts of resident non-state-owned legal entities in overdraft- in foreign currency	
KT	63020	Interest income on accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	63021	Interest income on accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in foreign currency
KT	63022	Interest income on accounts of resident non-state-owned legal entities operating in building or construction sector in overdraft - in foreign currency
KT	63023	Interest income on accounts of resident non-state-owned legal entities operating in industrial or manufacturing sector in overdraft - in foreign currency

KT	63024	Interest income on accounts of resident non-state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
KT	63025	Interest income on accounts of resident non-state-owned legal entities operating in retail and services sector in overdraft - in foreign currency
KT	63026	Interest income on accounts of resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors in overdraft - in foreign currency
KT	63027	Interest income on accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	63029	Interest income on accounts of resident non-state-owned legal entities operating in other sectors in overdraft- in foreign currency
6311	Interest income on accounts of non-resident non-state-owned legal entities in overdraft- in national currency	
KT	63110	Interest income on accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	63111	Interest income on accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors in overdraft- in national currency
KT	63112	Interest income on accounts of non-resident non-state-owned legal entities operating in building or construction sector in overdraft - in national currency
KT	63113	Interest income on accounts of non-resident non-state-owned legal entities operating in industrial or manufacturing sector in overdraft - in national currency
KT	63114	Interest income on accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	63115	Interest income on accounts of non-resident non-state-owned legal entities operating in retail and services sector in overdraft - in national currency
KT	63116	Interest income on accounts of non-resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors in overdraft - in national currency
KT	63117	Interest income on accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	63119	Interest income on accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
6312	Interest income on accounts of non-resident non-state-owned legal entities in overdraft- in foreign currency	
KT	63120	Interest income on accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in foreign currency
KT	63121	Interest income on accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors in overdraft- in foreign currency
KT	63122	Interest income on accounts of non-resident non-state-owned legal entities operating in building or construction sector in overdraft - in foreign currency
KT	63123	Interest income on accounts of non-resident non-state-owned legal entities operating in industrial or manufacturing sector in overdraft - in foreign currency
KT	63124	Interest income on accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	63125	Interest income on accounts of non-resident non-state-owned legal entities operating in retail and services sector in overdraft - in foreign currency

KT	63126	Interest income on accounts of non-resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors in overdraft - in foreign currency
KT	63127	Interest income on accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
KT	63129	Interest income on accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in foreign currency

6321 Interest income on loans to resident non-state-owned legal entities -in national currency

KT	63210	Interest income on loans to resident non-state-owned legal entities operating in mining sector - in national currency
KT	63211	Interest income on loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	63212	Interest income on loans to resident non-state-owned legal entities operating in building or construction sector - in national currency
KT	63213	Interest income on loans to resident non-state-owned legal entities operating in industrial or manufacturing sector - in national currency
KT	63214	Interest income on loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	63215	Interest income on loans to resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	63216	Interest income on loans to resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors - in national currency
KT	63217	Interest income on loans to resident non-state-owned legal entities operating in real estate sector - in national currency
KT	63219	Interest income on loans to resident non-state-owned legal entities operating in other sectors - in national currency

6322 Interest income on loans to resident non-state-owned legal entities-in foreign currency

KT	63220	Interest income on loans to resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	63221	Interest income on loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sectors -in foreign currency
KT	63222	Interest income on loans to resident non-state-owned legal entities operating in building or construction sector - in foreign currency
KT	63223	Interest income on loans to resident non-state-owned legal entities operating in industrial or manufacturing sector - in foreign currency
KT	63224	Interest income on loans to resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	63225	Interest income on loans to resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	63226	Interest income on loans to resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors - in foreign currency
KT	63227	Interest income on loans to resident non-state-owned legal entities operating in real estate sector - in foreign currency

KT	63229	Interest income on loans to resident non-state-owned legal entities operating in other sectors - in foreign currency
6331	Interest income on loans to non-resident non-state-owned legal entities - in national currency	
KT	63310	Interest income on loans to non-resident non-state-owned legal entities operating in mining sector- in national currency
KT	63311	Interest income on loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	63312	Interest income on loans to non-resident non-state-owned legal entities operating in building or construction sector - in national currency
KT	63313	Interest income on loans to non-resident non-state-owned legal entities operating in industrial or manufacturing sector - in national currency
KT	63314	Interest income on loans to non-resident non-state-owned legal entities operating in transportation and communication sector- in national currency
KT	63315	Interest income on loans to non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	63316	Interest income on loans to non-resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors - in national currency
KT	63317	Interest income on loans to non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	63319	Interest income on loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
6332	Interest income on loans to non-resident non-state-owned legal entities - in foreign currency	
KT	63320	Interest income on loans to non-resident non-state-owned legal entities operating in mining sector- in foreign currency
KT	63321	Interest income on loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in foreign currency
KT	63322	Interest income on loans to non-resident non-state-owned legal entities operating in building or construction sector- in foreign currency
KT	63323	Interest income on loans to non-resident non-state-owned legal entities operating in industrial or manufacturing sector - in foreign currency
KT	63324	Interest income on loans to non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	63325	Interest income on loans to non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	63326	Interest income on loans to non-resident non-state-owned legal entities operating in agricultural, forestry and fishing sectors - in foreign currency
KT	63327	Interest income on loans to non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	63329	Interest income on loans to non-resident non-state-owned legal entities operating in other sectors - in foreign currency
6371	Interest income on overdue loans to non-state-owned legal entities - in national currency	
KT	63710	Interest income on overdue loans to non-state-owned legal entities - in national currency

6372 Interest income on overdue loans to non-state-owned legal entities - in foreign currency
KT 63720 Interest income on overdue loans to non-state-owned legal entities - in foreign currency

64 INTEREST INCOME ON LOANS TO INDIVIDUALS AND ENTREPRENEURS

6401 Interest income on settlements with individuals - in national currency

KT 64010 Interest income on accounts of resident individuals in overdraft - in national currency
KT 64011 Interest income on loans to resident individuals issued under plastic cards - in national currency
KT 64012 Interest income on loans to resident individuals - in national currency
KT 64015 Interest income on accounts of non-resident individuals in overdraft - in national currency
KT 64016 Interest income on loans to non-resident individuals issued under plastic cards- in national currency
KT 64017 Interest income on loans to non-resident individuals - in national currency

6402 Interest income on settlements with individuals - in foreign currency

KT 64020 Interest income on accounts of resident individuals in overdraft - in foreign currency
KT 64021 Interest income on loans to resident individuals issued under plastic cards - in foreign currency
KT 64022 Interest income on loans to resident individuals - in foreign currency
KT 64025 Interest income on accounts of non-resident individuals in overdraft - in foreign currency
KT 64026 Interest income on loans to non-resident individuals issued under plastic cards- in foreign currency
KT 64027 Interest income on loans to non-resident individuals - in foreign currency

6403 Interest income on settlements with entrepreneurs - in national currency

KT 64030 Interest income on accounts of resident entrepreneurs in overdraft - in national currency
KT 64032 Interest income on loans to resident entrepreneurs - in national currency
KT 64035 Interest income on accounts of non-resident entrepreneurs in overdraft - in national currency
KT 64037 Interest income on loans to non-resident entrepreneurs - in national currency

6404 Interest income on settlements with entrepreneurs - in foreign currency

KT 64040 Interest income on accounts of resident entrepreneurs in overdraft - in foreign currency
KT 64042 Interest income on loans to resident entrepreneurs - in foreign currency
KT 64045 Interest income on accounts of non-resident entrepreneurs in overdraft - in foreign currency
KT 64047 Interest income on loans to non-resident entrepreneurs - in foreign currency

6471 Interest income on overdue loans to individuals and entrepreneurs - in national currency

KT 64710 Interest income on overdue loans to individuals and entrepreneurs - in national currency

6472 Interest income on overdue loans to individuals and entrepreneurs - in foreign currency

KT 64720 Interest income on overdue loans to individuals and entrepreneurs - in foreign currency

65 INTEREST INCOME ON OTHER LOANS AND TRANSACTIONS

- 6501 Interest income on other loans - in national currency**
 - 65010 Interest income on loans issued under letters of credit - in national currency
 - 65011 Interest income on loans issued under guaranteed letters - in national currency
 - 65019 Interest income on other loans - in national currency
- 6502 Interest income on other loans - in foreign currency**
 - 65020 Interest income on loans issued under letters of credit - in foreign currency
 - 65021 Interest income on loans issued under guarantee letters - in foreign currency
 - 65029 Interest income on other loans - in foreign currency
- 6513 Interest income on other operations - in national currency**
 - 65130 Interest income on leasing operations - in national currency
 - 65131 Interest income on guarantees - in national currency
 - 65139 Interest income on other operations - in national currency
- 6514 Interest income on other operations - in foreign currency**
 - 65140 Interest income on leasing operations - in foreign currency
 - 65141 Interest income on guarantees - in foreign currency
 - 65149 Interest income on other operations - in foreign currency
- 6571 Interest income on other overdue loans -in national currency**
 - 65710 Interest income on other overdue loans -in national currency
- 6572 Interest income on other overdue loans - in foreign currency**
 - 65720 Interest income on other overdue loans -in foreign currency
- 66 REVALUATION GAIN**
- 6601 Revaluation gains on securities at fair value through profit or loss - in national currency**
 - 66010 Revaluation gains on government securities at fair value through profit or loss - in national currency
 - 66011 Revaluation gains on securities of resident financial sector at fair value through profit or loss - in national currency
 - 66012 Revaluation gains on securities of non-resident financial sector at fair value through profit or loss - in national currency
 - 66013 Revaluation gains on securities of resident other sector at fair value through profit or loss - in national currency
 - 66014 Revaluation gains on securities of non-resident other sector at fair value through profit or loss - in national currency
 - 66015 Revaluation gains on securities purchased under regular way deals at fair value through profit or loss - in national currency
- 6602 Revaluation gains on securities at fair value through profit or loss - in foreign currency**
 - 66020 Revaluation gains on state securities at fair value through profit or loss - in foreign currency

66021	Revaluation gains on securities of resident financial sector at fair value through profit or loss - in foreign currency
66022	Revaluation gains on securities of non-resident financial sector at fair value through profit or loss – in foreign currency
66023	Revaluation gains on securities of resident other sector at fair value through profit or loss - in foreign currency
66024	Revaluation gains on securities of non-resident other sector at fair value through profit or loss - in foreign currency
66025	Revaluation gains on securities purchased under regular way deals at fair value through profit or loss - in foreign currency
6603	Realized gain on securities at fair value through profit or loss - in national currency
66030	Realized gain on government securities at fair value through profit or loss - in national currency
66031	Realized gain on securities of resident financial sector at fair value through profit or loss - in national currency
66032	Realized gain on securities of non-resident financial sector at fair value through profit or loss - in national currency
66033	Realized gain on securities of resident other sector at fair value through profit or loss - in national currency
66034	Realized gain on securities of non-resident other sector at fair value through profit or loss - in national currency
6604	Realized gain on securities at fair value through profit or loss - in foreign currency
66040	Realized gain on government securities at fair value through profit or loss - in foreign currency
66041	Realized gain on securities of resident financial sector at fair value through profit or loss - in foreign currency
66042	Realized gain on securities of non-resident financial sector at fair value through profit or loss - in foreign currency
66043	Realized gain on securities of resident other sector at fair value through profit or loss - in foreign currency
66044	Realized gain on securities of non-resident other sector at fair value through profit or loss - in foreign currency
6605	Realized gain on securities available for sale - in national currency
66050	Realized gain on government securities available for sale – in national currency
66051	Realized gain on securities available for sale of resident financial sector - in national currency
66052	Realized gain on securities available for sale of non-resident financial sector - in national currency
66053	Realized gain on securities available for sale of resident other sector - in national currency
66054	Realized gain on securities available for sale of non-resident other sector - in national currency

6606

Realized gain on securities available for sale - in foreign currency

- 66060 Realized gain on government securities available for sale – in foreign currency
- 66061 Realized gain on securities available for sale of resident financial sector - in foreign currency
- 66062 Realized gain on securities available for sale of non-resident financial sector - in foreign currency
- 66063 Realized gain on securities available for sale of resident other sector - in foreign currency
- 66064 Realized gain on securities available for sale of non-resident other sector - in foreign currency

6621 Revaluation gains on affined and other precious metals -in national currency

- 66210 Revaluation gains on affined precious metals - in national currency
- 66211 Revaluation gains on other precious metals – in national currency
- 66212 Revaluation gains on affined precious metals in transit – in national currency
- 66213 Revaluation gains on other precious metals in transit – in national currency

6622 Foreign currency position revaluation gain - in national currency

- 66220 Foreign currency position revaluation gain - in national currency

6651

Revaluation gains on investment properties – in national currency

- 66510 Revaluation gains on investment properties - in national currency

6661 Revaluation gains on financial derivatives - in national currency

- 66610 Revaluation gains on Forwards - in national currency
- 66611 Revaluation gains on Options - in national currency
- 66612 Revaluation gains on SWAPs - in national currency
- 66613 Revaluation gains on Futures - in national currency
- 66619 Revaluation gains on other financial derivatives - in national currency

6662 Revaluation gains on financial derivatives - in foreign currency

- 66620 Revaluation gains on Forwards - in foreign currency
- 66621 Revaluation gains on Options - in foreign currency
- 66622 Revaluation gains on SWAPs - in foreign currency
- 66623 Revaluation gains on Futures - in foreign currency
- 66629 Revaluation gains on other financial derivatives - in foreign currency

6681 Other revaluation gain - in national currency

- 66810 Other revaluation gain - in national currency

6682	Other revaluation gain - in foreign currency	
	66820	Other revaluation gain - in foreign currency
6691	Revaluation gains on investments in entities operating in financial sector - in national currency	
KT	66910	Revaluation gains on investments in subsidiaries operating in financial sector - in national currency
KT	66911	Revaluation gains on investments in associates operating in financial sector - in national currency
KT	66912	Revaluation gains on investments in other entities operating in financial sector - in national currency
6692	Revaluation gains on investments in entities operating in non-financial sector - in national currency	
KT	66920	Revaluation gains on investments in subsidiaries operating in non-financial sector - in national currency
KT	66921	Revaluation gains on investments in associates operating in non-financial sector - in national currency
KT	66922	Revaluation gains on investments in other entities operating in non-financial sector - in national currency
6693	Revaluation gains on investments in entities operating in non-financial sector - in foreign currency	
KT	66930	Revaluation gains on investments in subsidiaries operating in non-financial sector - in foreign currency
KT	66931	Revaluation gains on investments in associates operating in non-financial sector - in foreign currency
KT	66932	Revaluation gains on investments in other entities operating in non-financial sector - in foreign currency
6694	Revaluation gains on investments in entities operating in non-financial sector - in foreign currency	
KT	66940	Revaluation gains on investments in subsidiaries operating in non-financial sector - in foreign currency
KT	66941	Revaluation gains on investments in associates operating in non-financial sector - in foreign currency
KT	66942	Revaluation gains on investments in other entities operating in non-financial sector - in foreign currency
67	FEE AND COMMISSION INCOME ON SERVICES PROVIDED	
6701	Fee and commission income on services provided- in national currency	
	67010	Fee and commission income on cash and cheque operations - in national currency
	67011	Fee and commission income on collection and transportation of cash - in national currency
	67012	Fee and commission income on opening and servicing customer accounts - in national currency
	67013	Fee and commission income on customer transfers - in national currency

	67014	Fee and commission income on consulting and expert services - in national currency
	67015	Fee and commission income on custodial services - in national currency
	67016	Fee and commission income on opening and servicing correspondent accounts 'Loro' - in national currency
KT	67017	Fee and commission income on plastic card operations - in national currency
	67019	Fee and commission income on other services - in national currency
6702		
	Fee and commission income on services provided- in foreign currency	
	67020	Fee and commission income on cash and cheque operations - in foreign currency
	67021	Fee and commission income on collection and transportation of cash - in foreign currency
	67022	Fee and commission income on opening and servicing customer accounts - in foreign currency
	67023	Fee and commission income on customer transfers - in foreign currency
	67024	Fee and commission income on consulting and expert services - in foreign currency
	67025	Fee and commission income on custodial services - in foreign currency
	67026	Fee and commission income on opening and servicing correspondent accounts 'Loro' - in foreign currency
KT	67027	Fee and commission income on plastic card operations - in foreign currency
	67029	Fee and commission income on other services - in foreign currency
6703	Fee and commission income on other operations - in national currency	
KT	67030	Fee and commission income on broker operations - in national currency
KT	67031	Fee and commission income on factoring operations - in national currency
	67032	Fee and commission income on guarantee letters - in national currency
	67033	Fee and commission income on letters of credit - in national currency
	67034	Fee and commission income on loan origination services - in national currency
KT	67035	Fees and commission income on forfeiting operations - in national currency
	67036	Fees and commission income on customer accounts in overdraft - in national currency
KT	67037	Fee and commission income on underwriting and market-maker operations - in national currency
	67039	Fee and commission income on other operations - in national currency
6704	Fee and commission from other operations - in foreign currency	
KT	67040	Fee and commission income on broker operations - in foreign currency
KT	67041	Fee and commission income on factoring operations - in foreign currency

	67042	Fee and commission income on guarantee letters - in foreign currency
	67043	Fee and commission income on letters of credit - in foreign currency
	67044	Fee and commission income on loan origination services - in foreign currency
KT	67045	Fees and commission income on forfeiting operations - in foreign currency
	67046	Fees and commission income on customer accounts in overdraft - in foreign currency
KT	67047	Fee and commission income on underwriting and market-maker operations - in foreign currency
	67049	Fee and commission income on other operations - in foreign currency
6711	Fees and commission income on settlements with international financial institutions - in national currency	
AMB	67110	Fees and commission income on settlements with International Monetary Fund – in national currency
	67119	Fees and commission income on settlements with other international financial institutions - in national currency
6712	Fees and commission income on settlements with international financial institutions - in foreign currency	
AMB	67120	Fees and commission income on settlements with International Monetary Fund - in national currency
	67129	Fees and commission income on settlements with other international financial institutions - in foreign currency
6713	Fees and commission income on settlements with international financial institutions - in special drawing rights	
AMB	67130	Fees and commission income on settlements with International Monetary Fund - in special drawing rights
68	INCOME ON DEALING OPERATIONS AND DERIVATIVE FINANCIAL INSTRUMENTS	
6801	Income on dealing operations - in national currency	
	68010	Income on dealing operations with foreign currency- in national currency
	68011	Income on dealing operations with securities - in national currency
	68019	Income on dealing operations with precious metals - in national currency
6802	Income on dealing operations - in foreign currency	
	68020	Income on dealing operations with foreign currency- in foreign currency
	68021	Income on dealing operations with securities - in foreign currency
	68029	Income on dealing operations with precious metals - in foreign currency
6811	Income on operations with derivatives - in national currency	
	68110	Income on Forwards - in national currency
	68111	Income on Options - in national currency
	68112	Income on SWAPs - in national currency

	68113	Income on Futures - in national currency
	68119	Income on other derivatives- in national currency
6812		Income on operations with derivatives - in foreign currency
	68120	Income on Forwards - in foreign currency
	68121	Income on Options - in foreign currency
	68122	Income on SWAPs - in foreign currency
	68123	Income on Futures - in foreign currency
	68129	Income on other derivatives - in foreign currency
70		OTHER INCOME
7001		Income from disposal of precious metals, assets held for sale, fixed assets, intangible assets, and investment property - in national currency
	70010	Income from disposal of precious metals- in national currency
	70011	Income from sale of commemorative coins - in national currency
	70012	Income from sale of assets held for sale - in national currency
	70013	Income from sale works of art, jewelry, and other collectibles – in national currency
	70014	Income from disposal of fixed assets - in national currency
	70015	Income from disposal of intangible assets- in national currency
	70016	Income from disposal of investment property - in national currency
	70017	Income from investments - in national currency
7011		Other income - in national currency
	70110	Fines, penalties, forfeits and other amounts - in national currency
	70111	Income on operational lease - in national currency
	70119	Other income - in national currency
7012		Other income - in foreign currency
	70120	Fines, penalties, forfeits and other amounts - in foreign currency
	70121	Income on operational lease - in foreign currency
	70129	Other income - in foreign currency
7013		Dividend income - in national currency
KT	70130	Dividend income from investments in financial sector - in national currency
KT	70131	Dividend income from investments in non-financial sector - in national currency
KT	70139	Other dividend income - in national currency
7014		Dividend income - in foreign currency
KT	70140	Dividend income from investments in financial sector- in foreign currency
KT	70141	Dividend income from investments in non-financial sector - in foreign currency
KT	70149	Other dividend income - in foreign currency
71		ADJUSTMENTS ON FINANCIAL INSTRUMENTS

7101**Gain from adjustments on financial assets - in national currency**

- 71010 Gain from adjustments on amounts due from and loans to financial sector - in national currency
- 71011 Gain from adjustments on loans to state funds and budget organizations - in national currency
- 71012 Gain from adjustments on settlements with international financial institutions - in national currency
- KT 71013 Gain from adjustments on loans to state-owned legal entities, municipalities, and public organizations - in national currency
- KT 71015 Gain from adjustments on loans to non-state-owned legal entities - in national currency
- 71016 Gain from adjustments on loans to individuals and entrepreneurs - in national currency
- 71019 Gain from adjustments on other loans - in national currency

7102**Gain from adjustments on financial assets - in foreign currency**

- 71020 Gain from adjustments on amounts due from and loans to financial sector - in foreign currency
- 71021 Gain from adjustments on loans to state funds and budget organizations - in foreign currency
- 71022 Gain from adjustments on settlements with international financial institutions - in foreign currency
- KT 71023 Gain from adjustments on loans to state-owned legal entities, municipalities, and public organizations - in foreign currency
- KT 71025 Gain from adjustments on loans to non-state-owned legal entities - in foreign currency
- 71026 Gain from adjustments on loans to individuals and entrepreneurs - in foreign currency
- 71029 Gain from adjustments on other loans - in foreign currency

7103**Gain from adjustments on financial liabilities - in national currency**

- 71030 Gain from adjustments on amounts due to financial sector – in national currency
- 71031 Gain from adjustments on amounts due to state funds and budget organizations - in national currency
- 71032 Gain from adjustments on amounts due to international financial institutions - in national currency
- KT 71033 Gain from adjustments on funds of state-owned legal entities, municipalities, and public organizations - in national currency
- 71034 Gain from adjustments on funds of official agencies of foreign states - in national currency
- KT 71035 Gain from adjustments on funds of non-state-owned legal entities - in national currency
- KT 71036 Gain from adjustments on loans to individuals and entrepreneurs - in national currency
- 71037 Gain from adjustments on debt securities issued – in national currency
- KT 71038 Gain from adjustments on subordinated debt liabilities - in national currency
- 71039 Gain from adjustments on other operations - in national currency

7104**Gain from adjustments on financial liabilities - in foreign currency**

- 71040 Gain from adjustments on amounts due to financial sector – in foreign currency
- 71041 Gain from adjustments on amounts due to state funds and budget organizations - in foreign currency

	71042	Gain from adjustments on amounts due to international financial institutions - in foreign currency
KT	71043	Gain from adjustments on funds of state-owned legal entities, municipalities, and public organizations - in foreign currency
	71044	Gain from adjustments on funds of official agencies of foreign states - in foreign currency
KT	71045	Gain from adjustments on funds of non-state-owned legal entities - in foreign currency
KT	71046	Gain from adjustments on loans to individuals and entrepreneurs - in foreign currency
	71047	Gain from adjustments on debt securities issued – in foreign currency
KT	71048	Gain from adjustments on subordinated debt liabilities - in foreign currency
	71049	Gain from adjustments on other operations - in foreign currency

72 EXTRAORDINARY INCOME

7201	Extraordinary income - in national currency
72010	Extraordinary income - in national currency
7202	Extraordinary income - in foreign currency
72020	Extraordinary income - in foreign currency

LOSSES

80 LOSSES ON AMORTIZATION OF SECURITIES HELD TO MATURITY

8031	Losses on amortization of securities held to maturity - in national currency
80310	Losses on amortization of state securities held to maturity - in national currency
80311	Losses on amortization of securities held to maturity of resident financial sector - in national currency
80312	Losses on amortization of securities held to maturity of non-resident financial sector - in national currency
80313	Losses on amortization of securities held to maturity of resident other sector - in national currency
80314	Losses on amortization of securities held to maturity of non-resident other sector - in national currency
80315	Losses on amortization of securities held to maturity purchased under regular way deals - in national currency
8032	Losses on amortization of securities held to maturity -in foreign currency
80320	Losses on amortization of state securities held to maturity - in foreign currency
80321	Losses on amortization of securities held to maturity of resident financial sector - in foreign currency
80322	Losses on amortization of securities held to maturity of non-resident financial sector - in foreign currency
80323	Losses on amortization of securities held to maturity of resident other sector - in foreign currency
80324	Losses on amortization of securities held to maturity of non-resident other sector - in foreign currency

	80325	Losses on amortization of securities held to maturity purchased under regular way deals - in foreign currency
8041	Losses on amortization of premium on securities held to maturity - in national currency	
	80410	Losses on amortization of premium on government securities held to maturity - in national currency
	80411	Losses on amortization of premium of securities of resident financial sector held to maturity - in national currency
	80412	Losses on amortization of premium of securities of non-resident financial sector held to maturity - in national currency
	80413	Losses on amortization of premium of securities of resident other sectors held to maturity - in national currency
	80414	Losses on amortization of premium of securities of non-resident other sectors held to maturity - in national currency
8042	Losses on amortization of premium on securities held to maturity - in foreign currency	
	80420	Losses on amortization of premium on government securities held to maturity - in foreign currency
	80421	Losses on amortization of premium of securities of resident financial sector held to maturity - in foreign currency
	80422	Losses on amortization of premium of securities of non-resident financial sector held to maturity - in foreign currency
	80423	Losses on amortization of premium of securities of resident other sectors held to maturity - in foreign currency
	80424	Losses on amortization of premium of securities of non-resident other sectors held to maturity - in foreign currency
81	INTEREST EXPENSES ON AMOUNTS DUE TO FINANCIAL SECTOR AND INTERNATIONAL FINANCIAL INSTITUTIONS	
8101	Interest expenses on amounts due to CBAR- in national currency	
KT	81010	Interest expenses on correspondent accounts 'loro' of CBAR - in national currency
KT	81011	Interest expenses on correspondent accounts 'nostro' in CBAR in overdraft- in national currency
KT	81012	Interest expenses on deposits of CBAR - in national currency
KT	81013	Interest expenses on loans from CBAR - in national currency
KT	81014	Interest expenses on REPO agreements with CBAR- in national currency
8102	Interest expenses on amounts due to CBAR- in foreign currency	
KT	81020	Interest expenses on correspondent accounts 'loro' of CBAR - in foreign currency
KT	81021	Interest expenses on correspondent accounts 'nostro' in CBAR in overdraft- in foreign currency
KT	81022	Interest expenses on deposits of CBAR - in foreign currency
KT	81023	Interest expenses on loans from CBAR - in foreign currency
KT	81024	Interest expenses on REPO agreements with CBAR- in foreign currency

8111	Interest expenses on amounts due to banks- in national currency
81110	Interest expenses on correspondent accounts 'loro' of resident banks - in national currency
81111	Interest expenses on correspondent accounts 'nostro' in resident banks in overdraft - in national currency
81112	Interest expenses on deposits of resident banks - in national currency
81113	Interest expenses on loans from resident banks - in national currency
81114	Interest expenses on REPO agreements with resident banks - in national currency
81115	Interest expenses on correspondent accounts 'loro' of non-resident banks- in national currency
81116	Interest expenses on correspondent accounts 'nostro' in non-resident banks in overdraft- in national currency
81117	Interest expenses on deposits of non-resident banks - in national currency
81118	Interest expenses on loans from non-resident banks - in national currency
81119	Interest expenses on REPO agreements with non-resident banks - in national currency
8112	Interest expenses on amounts due to banks - in foreign currency
81120	Interest expenses on correspondent accounts 'loro' of resident banks - in foreign currency
81121	Interest expenses on correspondent accounts 'nostro' in resident banks in overdraft - in foreign currency
81122	Interest expenses on deposits of resident banks - in foreign currency
81123	Interest expenses on loans from resident banks - in foreign currency
81124	Interest expenses on REPO agreements with resident banks - in foreign currency
81125	Interest expenses on correspondent accounts 'loro' of non-resident banks- in foreign currency
81126	Interest expenses on correspondent accounts 'nostro' in non-resident banks in overdraft- in foreign currency
81127	Interest expenses on deposits of non-resident banks- in foreign currency
81128	Interest expenses on loans from non-resident banks - in foreign currency
81129	Interest expenses on REPO agreements with non-resident banks - in foreign currency
8121	Interest expenses on amounts due to foreign central/national banks - in national currency
81210	Interest expenses on correspondent accounts 'loro' of foreign central/national bank - in national currency
81211	Interest expenses on correspondent accounts 'nostro' in foreign central/national banks in overdraft - in national currency
81212	Interest expenses on deposits of foreign central/national banks - in national currency
81213	Interest expenses on loans from foreign central/national banks - in national currency

81214	Interest expenses on REPO agreements with foreign central/national banks - in national currency
8122	Interest expenses on amounts due to foreign central/national banks - in foreign currency
81220	Interest expenses on correspondent accounts 'loro' of foreign central/national bank - in foreign currency
81221	Interest expenses on correspondent accounts 'nostro' in foreign central/national banks in overdraft - in foreign currency
81222	Interest expenses on deposits of foreign central/national banks – in foreign currency
81223	Interest expenses on loans from foreign central/national banks - in foreign currency
81224	Interest expenses on REPO agreements with foreign central/national banks - in foreign currency
8131	Interest expenses on amounts due to non-bank credit institutions- in national currency
81310	Interest expenses on current accounts of resident non-bank credit institutions - in national currency
81312	Interest expenses on deposits of resident non-bank credit institutions - in national currency
81313	Interest expenses on loans from resident non-bank credit institutions – in national currency
81314	Interest expenses on REPO agreements with resident non-bank credit institutions - in national currency
81315	Interest expenses on current accounts of non-resident non-bank credit institutions – in national currency
81317	Interest expenses on deposits of non-resident non-bank credit institutions - in national currency
81318	Interest expenses on loans from non-resident non-bank credit institutions - in national currency
81319	Interest expenses on REPO agreements with non-resident non-bank credit institutions -in national currency
8132	Interest expenses on amounts due to non-bank credit institutions- in foreign currency
81320	Interest expenses on current accounts of resident non-bank credit institutions - in foreign currency
81322	Interest expenses on deposits of resident non-bank credit institutions - in foreign currency
81323	Interest expenses on loans from resident non-bank credit institutions – in foreign currency
81324	Interest expenses on REPO agreements with resident non-bank credit institutions – in Foreign currency
81325	Interest expenses on current accounts of non-resident non-bank credit institutions – in foreign currency
81327	Interest expenses on deposits of non-resident non-bank credit institutions - in foreign currency
81328	Interest expenses on loans from non-resident non-bank credit institutions - in foreign currency
81329	Interest expenses on REPO agreements with non-resident non-bank credit institutions - in foreign currency
8141	Interest expenses on amounts due to other financial institutions - in national currency
81410	Interest expenses on current accounts of resident other financial institutions -in national currency

	81412	Interest expenses on deposits of resident other financial institutions - in national currency
	81414	Interest expenses on REPO agreements with resident other financial institutions – in national currency
	81415	Interest expenses on current accounts of non-resident other financial institutions – in national currency
	81417	Interest expenses on deposits of non-resident other financial institutions - in national currency
	81418	Interest expenses on loans from non-resident other financial institutions – in national currency
	81419	Interest expenses on REPO agreements with non-resident other financial institutions - in national currency
8142	Interest expenses on amounts due to other financial institutions - in foreign currency	
	81420	Interest expenses on current accounts of resident other financial institutions -in foreign currency
	81422	Interest expenses on deposits of resident other financial institutions - in foreign currency
	81424	Interest expenses on REPO agreements with resident other financial institutions – in foreign currency
	81425	Interest expenses on current accounts of non-resident other financial institutions – in foreign currency
	81427	Interest expenses on deposits of non-resident other financial institutions - in foreign currency
	81428	Interest expenses on loans from non-resident other financial institutions – in foreign currency
	81429	Interest expenses on REPO agreements with non-resident other financial institutions - in foreign currency
8151	Interest expenses on settlements with international financial institutions-in national currency	
AMB	81510	Interest expenses on settlements with IMF - in national currency
AMB	81511	Interest expenses on loans from IMF - in national currency
	81512	Interest expenses on settlements with other international financial institutions - in national currency
8152	Interest expenses on settlements with international financial institutions- in foreign currency	
AMB	81520	Interest expenses on settlements with IMF - in foreign currency
AMB	81521	Interest expenses on loans from IMF - in foreign currency
	81522	Interest expenses on settlements with other international financial institutions - in foreign currency
8153	Interest expenses on settlements with international financial institutions-in special drawing rights	
AMB	81530	Interest expenses on settlements with IMF – in special drawing rights
AMB	81531	Interest expenses on loans from IMF - in special drawing rights
82	INTEREST EXPENSES ON AMOUNTS DUE TO BUDGET ORGANIZATIONS, STATE FUNDS, STATE-OWNED LEGAL ENTITIES, MUNICIPALITIES, PUBLIC ORGANIZATIONS AND OFFICIAL AGENCIES OF FOREIGN STATES	
8201	Interest expenses on amounts due to state funds and budget organizations - in national currency	

	82010	Interest expenses on current and saving accounts of the Central Treasury - in national currency
	82011	Interest expenses on current and deposit accounts of other budget organizations - in national currency
	82012	Interest expenses on current and deposit accounts of the State Oil Fund of the Republic of Azerbaijan - in national currency
	82013	Interest expenses on current and deposit accounts of other state funds - in national currency
KT	82014	Interest expenses on loans from the Mortgage and Credit Guarantee Fund of the Republic of Azerbaijan - in national currency
KT	82015	Interest expenses on loans from other funds - in national currency
8202	Interest expenses on amounts due to state funds and budget organizations - in foreign currency	
	82020	Interest expenses on current and saving accounts of the Central Treasury -in foreign currency
	82021	Interest expenses on current and deposit accounts of other budget organizations -in foreign currency
	82022	Interest expenses on current and deposit accounts of the State Oil Fund of the Republic of Azerbaijan - in foreign currency
	82023	Interest expenses on current and deposit accounts of other state funds - in foreign currency
KT	82025	Interest expenses on loans from other funds - in foreign currency
8231	Interest expenses on amounts due to state-owned legal entities, municipalities, and public organizations - in national currency	
KT	82310	Interest expenses on current and saving accounts of state-owned legal entities operating in mining sector - in national currency
KT	82311	Interest expenses on current and saving accounts of state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	82312	Interest expenses on current and saving accounts of state-owned legal entities operating in construction or building sector - in national currency
KT	82313	Interest expenses on current and saving accounts of state-owned legal entities operating in industrial or manufacturing sector - in national currency
KT	82314	Interest expenses on current and saving accounts of state-owned legal entities operating in transportation and communication sector - in national currency
KT	82315	Interest expenses on current and saving accounts of state-owned legal entities operating in retail and services sector - in national currency
KT	82316	Interest expenses on current and deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sectors - in national currency
KT	82317	Interest expenses on current and saving accounts of state-owned legal entities operating in real estate sector - in national currency
KT	82319	Interest expenses on state enterprises, municipalities and public organizations operating in other sectors - in national currency
8232	Interest expenses on amounts due to state-owned legal entities, municipalities, and public organizations - in foreign currency	

KT	82320	Interest expenses on current and saving accounts of state-owned legal entities operating in mining sector - in foreign currency
KT	82321	Interest expenses on current and saving accounts of state-owned legal entities operating in energy, gas, steam, and water sectors - in foreign currency
KT	82322	Interest expenses on current and saving accounts of state-owned legal entities operating in construction or building sector - in foreign currency
KT	82323	Interest expenses on current and saving accounts of state-owned legal entities operating in industrial or manufacturing sector - in foreign currency
KT	82324	Interest expenses on current and saving accounts of state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	82325	Interest expenses on current and saving accounts of state-owned legal entities operating in retail and services sector - in foreign currency
KT	82326	Interest expenses on current and deposit accounts of state-owned legal entities operating in agriculture, forestry, and fishing sectors - in foreign currency
KT	82327	Interest expenses on current and saving accounts of state-owned legal entities operating in real estate sector - in foreign currency
KT	82329	Interest expenses on state enterprises, municipalities and public organizations operating in other sectors - in foreign currency
8261	Interest expenses on amounts due to official agencies of foreign states - in national currency	
	82610	Interest expenses on current and deposit accounts of embassies - in national currency
	82611	Interest expenses on current and deposit accounts of consulates - in national currency
	82619	Interest expenses on current and deposit accounts of other official agencies of foreign states -in national currency
8262	Interest expenses on amounts due to official agencies of foreign states - in foreign currency	
	82620	Interest expenses on current and deposit accounts of embassies - in foreign currency
	82621	Interest expenses on current and deposit accounts of consulates - in foreign currency
	82629	Interest expenses on current and deposit accounts of other official agencies of foreign states -in foreign currency
83	INTEREST EXPENSES ON AMOUNTS DUE TO NON-STATE-OWNED LEGAL ENTITIES	
8301	Interest expenses on amounts due to resident non-state-owned legal entities - in national currency	
KT	83010	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in mining sector - in national currency
KT	83011	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	83012	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in construction or building sector - in national currency
KT	83013	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in industrial or manufacturing sector - in national currency

KT	83014	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	83015	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	83016	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors - in national currency
KT	83017	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in real estate sector - in national currency
KT	83019	Interest expenses on current and saving accounts of resident non-state-owned legal entities operating in other sectors - in national currency
8302	Interest expenses on amounts due to resident non-state-owned legal entities - in foreign currency	
KT	83020	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	83021	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in foreign currency
KT	83022	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in construction or building sector - in foreign currency
KT	83023	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in industrial or manufacturing sector - in foreign currency
KT	83024	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	83025	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	83026	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors - in foreign currency
KT	83027	Interest expenses on current and deposit accounts of resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	83029	Interest expenses on current and saving accounts of resident non-state-owned legal entities operating in other sectors - in foreign currency
8311	Interest expenses on amounts due to non-resident non-state-owned legal entities - in national currency	
KT	83110	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	83111	Interest expenses on current and saving accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	83112	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in construction or building sector - in national currency
KT	83113	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in industrial or manufacturing sector - in national currency
KT	83114	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	83115	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	83116	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors - in national currency

KT	83117	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in national currency
KT	83119	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in other sectors - in national currency
8312	Interest expenses on amounts due to non-resident non-state-owned legal entities - in foreign currency	
KT	83120	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in mining sector - in foreign currency
KT	83121	Interest expenses on current and saving accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in foreign currency
KT	83122	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in construction or building sector - in foreign currency
KT	83123	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in industrial or manufacturing sector - in foreign currency
KT	83124	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in transportation and communication sector - in foreign currency
KT	83125	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in retail and services sector - in foreign currency
KT	83126	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors - in foreign currency
KT	83127	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in real estate sector - in foreign currency
KT	83129	Interest expenses on current and deposit accounts of non-resident non-state-owned legal entities operating in other sectors - in foreign currency
84	INTEREST EXPENSES ON AMOUNTS DUE TO INDIVIDUALS AND ENTREPRENEURS	
8401	Interest expenses on amounts due to individuals - in national currency	
KT	84010	Interest expenses on current and deposit accounts of resident individuals - in national currency
KT	84015	Interest expenses on current and deposit accounts of non-resident individuals - in national currency
8402	Interest expenses on amounts due to individuals - in foreign currency	
KT	84020	Interest expenses on current and deposit accounts of resident individuals - in foreign currency
KT	84025	Interest expenses on current and deposit accounts of non-resident individuals - in foreign currency
8403	Interest expenses on amounts due to entrepreneurs - in national currency	
KT	84030	Interest expenses on current accounts of resident entrepreneurs - in national currency
KT	84035	Interest expenses on current accounts of non-resident entrepreneurs - in national currency
8404	Interest expenses on amounts due to entrepreneurs - in foreign currency	

KT	84040	Interest expenses on current accounts of resident entrepreneurs - in foreign currency
KT	84045	Interest expenses on current accounts of non-resident entrepreneurs - in foreign currency
85	INTEREST EXPENSES ON DEBT SECURITIES ISSUED, SUBORDINATED DEBT LIABILITIES AND OTHER OPERATIONS	
8501	Interest expenses on debt securities issued - in national currency	
KT	85010	Interest expenses on promissory notes issued - in national currency
KT	85011	Interest expenses on deposit certificates issued - in national currency
KT	85012	Interest expense on saving certificates issued - in national currency
KT	85013	Interest expenses on bonds issued - in national currency
AMB	85014	Interest expenses on debt securities (notes) of CBAR - in national currency
KT	85015	Interest expenses on other debt securities issued - in national currency
8502	Interest expenses on debt securities issued - in foreign currency	
KT	85020	Interest expenses on promissory notes issued - in foreign currency
KT	85021	Interest expenses on deposit certificates issued - in foreign currency
KT	85022	Interest expense on saving certificates issued - in foreign currency
KT	85023	Interest expenses on bonds issued - in foreign currency
AMB	85024	Interest expenses on debt securities (notes) of CBAR - in foreign currency
KT	85025	Interest expenses on other debt securities issued - in foreign currency
8509	Interest expenses on financial liabilities issued as preferred stocks and shares - in national currency	
KT	85090	Interest expenses on financial liabilities issued as preferred stocks – in national currency
KT	85091	Interest expenses on financial liabilities issued as shares - in national currency
8511	Interest expenses on subordinated debt liabilities - in national currency	
KT	85110	Interest expenses on subordinated debt liabilities to residents - in national currency
KT	85111	Interest expenses on subordinated debt liabilities to non-residents - in national currency
8512	Interest expenses on subordinated debts - in foreign currency	
KT	85120	Interest expenses on subordinated debt liabilities to residents - in foreign currency
KT	85121	Interest expenses on subordinated debt liabilities to non-residents - in foreign currency
8513	Other interest expenses - in national currency	
	85130	Interest expenses on lease operations - in national currency
	85139	Other interest expenses - in national currency
8514	Other interest expenses - in foreign currency	
	85140	Interest expenses on lease operations - in foreign currency
	85149	Other interest expenses - in foreign currency
86	LOSSES ON REVALUATION AND IMPAIRMENT	

8601	Losses on revaluation of securities at fair value through profit or loss - in national currency
86010	Losses on revaluation of state securities at fair value through profit or loss - in national currency
86011	Losses on revaluation of securities at fair value through profit or loss of resident financial sector - in national currency
86012	Losses on revaluation of securities at fair value through profit or loss of non-resident financial sector - in national currency
86013	Losses on revaluation of securities at fair value through profit or loss of resident other sector - in national currency
86014	Losses on revaluation of securities at fair value through profit or loss of non-resident other sector - in national currency
86015	Losses on revaluation of securities at fair value through profit or loss purchased under regular way deals - in national currency
8602	Losses on revaluation of securities at fair value through profit or loss - in foreign currency
86020	Losses on revaluation of state securities at fair value through profit or loss - in foreign currency
86021	Losses on revaluation of securities at fair value through profit or loss of resident financial sector - in foreign currency
86022	Losses on revaluation of securities at fair value through profit or loss of non-resident financial sector - in foreign currency
86023	Losses on revaluation of securities at fair value through profit or loss of resident other sector - in foreign currency
86024	Losses on revaluation of securities at fair value through profit or loss of non-resident other sector - in foreign currency
86025	Losses on revaluation of securities at fair value through profit or loss purchased under regular way deals - in foreign currency
8603	Losses on realization of securities at fair value through profit or loss - in national currency
86030	Losses on realization of state securities at fair value through profit or loss - in national currency
86031	Losses on realization of securities at fair value through profit or loss of resident financial sector - in national currency
86032	Losses on realization of securities at fair value through profit or loss of non-resident financial sector - in national currency
86033	Losses on realization of securities at fair value through profit or loss of resident other sector - in national currency
86034	Losses on realization of securities at fair value through profit or loss of non-resident other sector - in national currency
8604	Losses on realization of securities at fair value through profit or loss - in foreign currency
86040	Losses on realization of state securities at fair value through profit or loss - in foreign currency

86041	Losses on realization of securities at fair value through profit or loss of resident financial sector - in foreign currency
86042	Losses on realization of securities at fair value through profit or loss of non-resident financial sector - in foreign currency
86043	Losses on realization of securities at fair value through profit or loss of resident other sector - in foreign currency
86044	Losses on realization of securities at fair value through profit or loss of non-resident other sector - in foreign currency
8605	Losses on realization of securities available for sale - in national currency
86050	Losses on realization of state securities available for sale in national currency
86051	Losses on realization of securities available for sale of resident financial sector - in national currency
86052	Losses on realization of securities available for sale of non-resident financial sector - in national currency
86053	Losses on realization of securities available for sale of resident other sector - in national currency
86054	Losses on realization of securities available for sale of non-resident other sector - in national currency
8606	Losses on realization of securities available for sale - in foreign currency
86060	Losses on realization of state securities available for sale - in foreign currency
86061	Losses on realization of securities available for sale of resident financial sector - in foreign currency
86062	Losses on realization of securities available for sale of non-resident financial sector - in foreign currency
86063	Losses on realization of securities available for sale of resident other sector - in foreign currency
86064	Losses on realization of securities available for sale of non-resident other sector - in foreign currency
8611	Losses on impairment of securities available for sale - in national currency
86110	Losses on impairment of state securities available for sale
86111	Losses on impairment of securities available for sale of resident financial sector - in national currency
86112	Losses on impairment of securities available for sale of non-resident financial sector - in national currency
86113	Losses on impairment of securities available for sale of resident other sector - in national currency
86114	Losses on impairment of securities available for sale of non-resident other sector - in national currency
86115	Losses on impairment of securities available for sale purchased under regular way deals - in national currency
8612	Losses on impairment of securities available for sale - in foreign currency
86120	Losses on impairment of government securities available for sale - in foreign currency
86121	Losses on impairment of securities available for sale of resident financial sector - in foreign currency
86122	Losses on impairment of securities available for sale of non-resident financial sector - in foreign currency

86123	Losses on impairment of securities available for sale of resident other sector - in foreign currency
86124	Losses on impairment of securities available for sale of non-resident other sector - in foreign currency
86125	Losses on impairment of securities available for sale purchased under regular way deals - in foreign currency
8621	Losses on revaluation of affined and other precious metals in national currency
86210	Losses on revaluation of affined precious metals - in national currency
86211	Losses on revaluation of other precious metals - in national currency
86212	Losses on revaluation of affined precious metals in transit - in national currency
86213	Losses on revaluation of other precious metals in transit - in national currency
8622	Losses on revaluation of foreign currency position - in national currency
86220	Losses on revaluation of foreign currency position - in national currency
8631	Losses on impairment of fixed assets - in national currency
86310	Losses on impairment of land - in national currency
86311	Losses on impairment of buildings and constructions - in national currency
86312	Losses on impairment of furniture and equipment - in national currency
86313	Losses on impairment of computer equipment - in national currency
86314	Losses on impairment of vehicles - in national currency
86315	Losses on impairment of other property and equipment - in national currency
86316	Losses on impairment of leased property and equipment - in national currency
86317	Losses on impairment of leasehold improvements – in national currency
86318	Losses on impairment of CIP - in national currency
86319	Losses on impairment of works of art and other collectibles - in national currency
8641	Losses on impairment of intangible assets - in national currency
86410	Losses on impairment of computer software - in national currency
86411	Losses on impairment of licenses - in national currency
86412	Losses on impairment of other intangible assets - in national currency
86413	Losses on impairment of goodwill - in national currency
8651	Losses on revaluation and impairment of investment property – in national currency
86510	Losses on revaluation and impairment of investment property – in national currency
8661	Losses on revaluation of derivatives - in national currency
86610	Losses on revaluation of forwards - in national currency
86611	Losses on revaluation of options - in national currency
86612	Losses on revaluation of SWAPs - in national currency
86613	Losses on revaluation of futures - in national currency

	86619	Losses on revaluation of other derivatives - in national currency
8662		Losses on revaluation of derivatives - in foreign currency
	86620	Losses on revaluation of forwards - in foreign currency
	86621	Losses on revaluation of options - in foreign currency
	86622	Losses on revaluation of SWAPs - in foreign currency
	86623	Losses on revaluation of futures - in foreign currency
	86629	Losses on revaluation of other derivatives - in foreign currency
8671		Losses on impairment of assets available for sale - in national currency
	86710	Losses on impairment of assets available for sale - in national currency
	86711	Losses on impairment of disposal group - in national currency
8681		Other revaluation losses - in national currency
	86810	Other revaluation losses - in national currency
8682		Other revaluation losses - in foreign currency
	86820	Other revaluation losses - in foreign currency
8691		Losses on revaluation of investments in entities operating in financial sector - in national currency
KT	86910	Losses on revaluation of investments in subsidiaries operating in financial sector - in national currency
KT	86911	Losses on revaluation of investments in associates operating in financial sector - in national currency
KT	86912	Losses on revaluation of investments in other entities operating in financial sector - in national currency
8692		Losses on revaluation of investments in entities operating in non-financial sector - in national currency
KT	86920	Losses on revaluation of investments in subsidiaries operating in non-financial sector - in national currency
KT	86921	Losses on revaluation of investments in associates operating in non-financial sector - in national currency
KT	86922	Losses on revaluation of investments in other entities operating in non-financial sector - in national currency
8693		Losses on revaluation of investments in entities operating in financial sector - in foreign currency
KT	86930	Losses on revaluation of investments in subsidiaries operating in financial sector - in foreign currency
KT	86931	Losses on revaluation of investments in associates operating in financial sector - in foreign currency
KT	86932	Losses on revaluation of investments in other entities operating in financial sector - in foreign currency
8694		Losses on revaluation of investments in entities operating in non-financial sector - in foreign currency
KT	86940	Losses on revaluation of investments in subsidiaries operating in non-financial sector - in foreign currency

KT	86941	Losses on revaluation of investments in associates operating in non-financial sector - in foreign currency
KT	86942	Losses on revaluation of investments in other entities operating in non-financial sector - in foreign currency
8695	Losses on impairment of investments in entities operating in financial sector - in national currency	
KT	86950	Losses on impairment of investments in subsidiaries operating in financial sector - in national currency
KT	86951	Losses on impairment of investments in associates operating in financial sector - in national currency
KT	86952	Losses on impairment of investments in other entities operating in financial sector - in national currency
8696	Losses on impairment of investments in entities operating in non-financial sector - in national currency	
KT	86960	Losses on impairment of investments in subsidiaries operating in non-financial sector - in national currency
KT	86961	Losses on impairment of investments in associates operating in non-financial sector - in national currency
KT	86962	Losses on impairment of investments in other entities operating in non-financial sector - in national currency
8697	Losses on impairment of investments in entities operating in financial sector - in foreign currency	
KT	86970	Losses on impairment of investments in subsidiaries operating in financial sector - in foreign currency
KT	86971	Losses on impairment of investments in associates operating in financial sector - in foreign currency
KT	86972	Losses on impairment of investments in other entities operating in financial sector - in foreign currency
8698	Losses on impairment of investments in entities operating in non-financial sector - in foreign currency	
KT	86980	Losses on impairment of investments in subsidiaries operating in non-financial sector - in foreign currency
KT	86981	Losses on impairment of investments in associates operating in non-financial sector - in foreign currency
KT	86982	Losses on impairment of investments in other entities operating in non-financial sector - in foreign currency
7	SERVICE FEE AND COMMISSION EXPENSES ON SERVICES PROVIDED	
8701	Service fee and commission expenses on services provided- in national currency	
87010	Fee and commission expenses on cash and cheque operations - in national currency	
87011	Fee and commission expenses on the collection and transportation of cash - in national currency	
87012	Fee and commission expenses on opening and servicing customer accounts - in national currency	

	87013	Fee and commission expenses on customer transfers - in national currency
	87014	Fee and commission expenses on dealing operations with securities - in national currency
	87015	Fee and commission expenses on custodial services – in national currency
	87016	Fee and commission expenses on opening and servicing correspondent accounts ‘Nostro’ - in national currency
KT	87017	Fee and commission expenses on operations with plastic cards – in national currency
	87018	Fee and commission expenses on foreign currency dealing operations - in national currency
	87019	Fee and commission expenses on other services - in national currency
8702	Service fee and commission expenses on services provided - in foreign currency	
	87020	Fee and commission expenses on cash and cheque operations - in foreign currency
	87021	Fee and commission expenses on collection and transportation of cash - in foreign currency
	87022	Fee and commission expenses on opening and servicing customer accounts - in foreign currency
	87023	Fee and commission expenses on client transfers - in foreign currency
	87024	Fee and commission expenses on dealing operations with securities - in foreign currency
	87025	Fee and commission expenses on custodial services – in foreign currency
	87026	Fee and commission expenses on opening and servicing correspondent accounts ‘Nostro’ - in foreign currency
KT	87027	Fee and commission expenses on operations with plastic cards – in foreign currency
	87028	Fee and commission expenses on foreign currency dealing operations - in foreign currency
	87029	Fee and commission expenses on other services - in foreign currency
8703	Fee and commission expenses on other operations - in national currency	
KT	87030	Fee and commission expenses on broker operations - in national currency
KT	87031	Fee and commission expenses on factoring operations - in national currency
	87032	Fee and commission expenses on guaranteed letters - in national currency
	87033	Fee and commission expenses on letters of credit - in national currency
KT	87035	Fee and commission expenses on forfeiting operations - in national currency
KT	87037	Fee and commission expenses on underwriting and market-maker operations - in national currency
	87039	Fee and commission expenses on other operations - in national currency
8704	Fee and commission expenses on other operations - in foreign currency	
KT	87040	Fee and commission expenses on broker operations - in foreign currency

KT	87041	Fee and commission expenses on factoring operations - in foreign currency
	87042	Fee and commission expenses on guarantee letters - in foreign currency
	87043	Fee and commission expenses on letters of credit - in foreign currency
KT	87045	Fee and commission expenses on forfeiting operations - in foreign currency
KT	87047	Fee and commission expenses on underwriting and market-maker operations - in foreign currency
	87049	Fee and commission expenses on other operations - in foreign currency
8711	Fee and commission expenses on settlements with international financial institutions - in national currency	
AMB	87110	Fee and commission expenses on settlements with IMF – in national currency
	87119	Fee and commission expenses on settlements with other international financial institutions - in national currency
8712	Fee and commission expenses on settlements with international financial institutions - in foreign currency	
AMB	87120	Fee and commission expenses on settlements with IMF – in foreign currency
	87129	Fee and commission expenses on settlements with other international financial institutions - in foreign currency
8713	Fee and commission expenses on settlements with international financial institutions - in special drawing rights	
AMB	87130	Fee and commission expenses on settlements with IMF - in special drawing rights
88	LOSSES ARISING FROM DEALING OPERATIONS AND DERIVATIVES	
8801	Losses on dealing operations - in national currency	
	88010	Losses on dealing operations with foreign currency - in national currency
	88011	Losses on dealing operations with securities - in national currency
	88019	Losses on dealing operations with precious metals - in national currency
8802	Losses on dealing operations - in foreign currency	
	88020	Losses on dealing operations with foreign currency - in foreign currency
	88021	Losses on dealing operations with securities - in foreign currency
	88029	Losses on dealing operations with precious metals - in foreign currency
8811	Losses on operations with derivatives - in national currency	
	88110	Losses on Forwards - in national currency
	88111	Losses on Options - in national currency
	88112	Losses on SWAPs - in national currency
	88113	Losses on Futures - in national currency
	88119	Losses on other derivatives - in national currency

8812 Losses on operations with derivatives - in foreign currency

- 88120 Losses on Forwards - in foreign currency
- 88121 Losses on Options - in foreign currency
- 88122 Losses on SWAPs - in foreign currency
- 88123 Losses on Futures - in foreign currency
- 88129 Losses on other derivatives - in foreign currency

89 RESERVE ALLOWANCES FOR ASSETS

8901 Reserve allowances for securities held to maturity - in national currency

- 89010 Reserve allowances for government securities held to maturity - in national currency
- 89011 Reserve allowances for securities held to maturity of resident financial sector - in national currency
- 89012 Reserve allowances for securities held to maturity of non-resident financial sector - in national currency
- 89013 Reserve allowances for securities held to maturity of resident other sector - in national currency
- 89014 Reserve allowances for securities held to maturity of non-resident other sector - in national currency

8902 Reserve allowances for deposits placed with financial sector - in national currency

- 89020 Reserve allowances for deposits placed with resident banks - in national currency
- 89021 Reserve allowances for deposits placed with non-resident banks - in national currency
- 89022 Reserve allowances for deposits placed with foreign central/national banks - in national currency
- 89029 Reserve allowances for deposits placed with non-resident other financial institutions - in national currency

8903 Reserve allowances for accounts of financial sector in overdraft - in national currency

- 89030 Reserve allowances for accounts of resident banks in overdraft – in national currency
- 89031 Reserve allowances for accounts of non-resident banks in overdraft - in national currency
- 89032 Reserve allowances for accounts of foreign central/national banks in overdraft - in national currency
- 89033 Reserve allowances for accounts of resident non-bank credit institutions in overdraft - in national currency
- 89034 Reserve allowances for accounts of non-resident non-bank credit institutions in overdraft - in national currency
- 89038 Reserve allowances for accounts of resident other financial institutions in overdraft - in national currency
- 89039 Reserve allowances for accounts of non-resident other financial institutions in overdraft - in national currency

8904 Reserve allowances for loans to financial sector - in national currency

- 89040 Reserve allowances for loans to resident banks in national currency
- 89041 Reserve allowances for loans to non-resident banks in national currency
- 89042 Reserve allowances for loans to foreign central/national banks - in national currency

	89046	Reserve allowances for loans to resident non-bank credit institutions - in national currency
	89047	Reserve allowances for loans to non-resident non-bank credit institutions - in national currency
	89048	Reserve allowances for loans to resident other financial institutions - in national currency
	89049	Reserve allowances for loans to non-resident other financial institutions - in national currency
8905	Reserve allowances for current accounts of state funds and budget organizations in overdraft - in national currency	
	89050	Reserve allowances for current accounts of the Central Treasury in overdraft - in national currency
	89051	Reserve allowances for current accounts of other budget organizations in overdraft - in national currency
	89052	Reserve allowances for current accounts of the State Oil Fund of the Republic of Azerbaijan in overdraft - in national currency
	89053	Reserve allowances for current accounts of other state amounts due to overdraft - in national currency
8906	Reserve allowances for loans to state funds and budget organizations - in national currency	
	89060	Reserve allowances for loans to the Central Treasury in national currency
	89061	Reserve allowances for loans to other budget organizations - in national currency
	89062	Reserve allowances for loans to the State Oil Fund of the Republic of Azerbaijan - in national currency
	89063	Reserve allowances for loans to other state funds - in national currency
8907	Reserve allowances for current accounts of state-owned legal entities, municipalities, and public organizations in overdraft - in national currency	
KT	89070	Reserve allowances for current accounts of state-owned legal entities operating in mining sector in overdraft - in national currency
KT	89071	Reserve allowances for current accounts of state-owned legal entities operating in energy, gas, steam, and water sectors in overdraft - in national currency
KT	89072	Reserve allowances for current accounts of state-owned legal entities operating in construction or building sector in overdraft - in national currency
KT	89073	Reserve allowances for current accounts of state-owned legal entities operating in industrial or manufacturing sector in overdraft - in national currency
KT	89074	Reserve allowances for current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
KT	89075	Reserve allowances for current accounts of state-owned legal entities operating in retail and services sector in overdraft - in national currency
KT	89076	Reserve allowances for current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sectors in overdraft -in national currency
KT	89077	Reserve allowances for current accounts of state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	89079	Reserve allowances for current accounts of state-owned legal entities operating in other sectors in overdraft -in national currency
8908	Reserve allowances for loans to state-owned legal entities, municipalities, and public organizations - in national currency	

KT	89080	Reserve allowances for loans to state-owned legal entities operating in mining sector - in national currency
KT	89081	Reserve allowances for loans to state-owned legal entities operating in energy, gas, steam, and water sectors – in national currency
KT	89082	Reserve allowances for loans to state-owned legal entities operating in construction and building sector - in national currency
KT	89083	Reserve allowances for loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	89084	Reserve allowances for loans to state-owned legal entities operating in transportation and communication sector - in national currency
KT	89085	Reserve allowances for loans to state-owned legal entities operating in retail and services sector - in national currency
KT	89086	Reserve allowances for loans to state-owned legal entities operating in agriculture, forestry, and fishing sectors - in national currency
KT	89087	Reserve allowances for loans to state-owned legal entities operating in real estate sector - in national currency
KT	89089	Reserve allowances for loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
8909	Reserve allowances for current accounts of resident non-state-owned legal entities in overdraft - in national currency	
KT	89090	Reserve allowances for current accounts of resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	89091	Reserve allowances for current accounts of resident non-state-owned legal entities operating in energy, gas, steam, and water sectors in overdraft - in national currency
KT	89092	Reserve allowances for current accounts of resident non-state-owned legal entities operating in construction or building sector in overdraft - in national currency
KT	89093	Reserve allowances for current accounts of resident non-state-owned legal entities operating in industrial or manufacturing sector in overdraft - in national currency
KT	89094	Reserve allowances for current accounts of resident non-state-owned legal entities operating in transportation or communication sector in overdraft - in national currency
KT	89095	Reserve allowances for current accounts of resident non-state-owned legal entities operating in retail or services sector in overdraft - in national currency
KT	89096	Reserve allowances for current accounts of resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors in overdraft - in national currency
KT	89097	Reserve allowances for current accounts of resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	89099	Reserve allowances for current accounts of resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
8910	Reserve allowances for current accounts of non-resident non-state-owned legal entities in overdraft - in national currency	
KT	89100	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in mining sector in overdraft - in national currency
KT	89101	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors in overdraft - in national currency
KT	89102	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in construction or building sector in overdraft - in national currency

KT	89103	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in industrial or manufacturing sector in overdraft - in national currency
KT	89104	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in transportation or communication sector in overdraft - in national currency
KT	89105	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in retail or services sector in overdraft - in national currency
KT	89106	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors in overdraft - in national currency
KT	89107	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in real estate sector in overdraft - in national currency
KT	89109	Reserve allowances for current accounts of non-resident non-state-owned legal entities operating in other sectors in overdraft - in national currency
8911	Reserve allowances for loans to resident non-state-owned legal entities - in national currency	
KT	89110	Reserve allowances for loans to resident non-state-owned legal entities operating in mining sector - in national currency
KT	89111	Reserve allowances for loans to resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	89112	Reserve allowances for loans to resident non-state-owned legal entities operating in construction and building sector – in national currency
KT	89113	Reserve allowances for loans to resident non-state-owned legal entities operating in industrial and manufacturing sector in national currency
KT	89114	Reserve allowances for loans to resident non-state-owned legal entities operating in transportation and communication sector - in national currency
KT	89115	Reserve allowances for loans to resident non-state-owned legal entities operating in retail and services sector - in national currency
KT	89116	Reserve allowances for loans to resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors - in national currency
KT	89117	Reserve allowances for loans to resident non-state-owned legal entities operating in retail and services sector – in national currency
KT	89119	Reserve allowances for loans to resident non-state-owned legal entities operating in other sectors - in national currency
8912	Reserve allowances for loans to non-resident non-state-owned legal entities - in national currency	
KT	89120	Reserve allowances for loans to non-resident non-state-owned legal entities operating in mining sector - in national currency
KT	89121	Reserve allowances for loans to non-resident non-state-owned legal entities operating in energy, gas, steam, and water sectors - in national currency
KT	89122	Reserve allowances for loans to non-resident non-state-owned legal entities operating in construction and building sector - in national currency
KT	89123	Reserve allowances for loans to non-resident non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
KT	89124	Reserve allowances for loans to non-resident non-state-owned legal entities operating in transportation and communication -in national currency
KT	89125	Reserve allowances for loans to non-resident non-state-owned legal entities operating in retail and services sector - in national currency

KT	89126	Reserve allowances for loans to non-resident non-state-owned legal entities operating in agriculture, forestry, and fishing sectors - in national currency
KT	89127	Reserve allowances for loans to non-resident non-state-owned legal entities operating in real estate sector -in national currency
KT	89129	Reserve allowances for loans to non-resident non-state-owned legal entities operating in other sectors - in national currency
8913 Reserve allowances for current accounts of individuals in overdraft - in national currency		
KT	89130	Reserve allowances for current accounts of resident individuals in overdraft - in national currency
KT	89131	Reserve allowances for current accounts of non-resident individuals in overdraft - in national currency
8914 Reserve allowances for current accounts of entrepreneurs in overdraft -in national currency		
KT	89140	Reserve allowances for current accounts of resident entrepreneurs in overdraft - in national currency
KT	89141	Reserve allowances for current accounts of non-resident entrepreneurs in overdraft - in national currency
8915 Reserve allowances for loans to individuals in overdraft - in national currency		
	89150	Reserve allowances for loans to resident individuals in overdraft in national currency
KT	89151	Reserve allowances for loans to non-resident individuals in overdraft -in national currency
8916 Reserve allowances for loans to entrepreneurs in overdraft - in national currency		
KT	89160	Reserve allowances for loans to resident entrepreneurs in overdraft - in national currency
KT	89161	Reserve allowances for loans to non-resident entrepreneurs in overdraft - in national currency
8917 Reserve allowances for other loans and operations - in national currency		
	89170	Reserve allowances for loans under letters of credit in national currency
	89171	Reserve allowances for loans under guarantee letters in national currency
KT	89172	Reserve allowances for broker operations - in national currency
	89173	Reserve allowances for leasing operations - in national currency
KT	89174	Reserve allowances for factoring operations - in national currency
KT	89175	Reserve allowances for forfeiting operations - in national currency
KT	89176	Reserve allowances for underwriting and market-maker operations -in national currency
	89179	Reserve allowances for other loans and operations - in national currency
8918 Reserve allowances for other assets - in national currency		
	89180	Reserve allowances for other assets - in national currency
8919 Reserve allowances for investments in entities operating in financial sector - in national currency		
KT	89190	Reserve allowances for investments in subsidiaries operating in financial sector - in national currency
KT	89191	Reserve allowances for investments in associates operating in financial sector - in national

currency

KT	89192	Reserve allowances for investments in other entities operating in financial sector - in national currency
8920	Reserve allowances for investments in entities operating in non-financial sector - in national currency	
KT	89200	Reserve allowances for investments in subsidiaries operating in non-financial sector - in national currency
KT	89201	Reserve allowances for investments in associates operating in non-financial sector - in national currency
KT	89202	Reserve allowances for investments in other entities operating in non-financial sector - in national currency
8921	Reserve allowances for contingencies - in national currency	
	89210	Reserve allowances for claims - in national currency
	89211	Reserve allowances for guarantee letters - in national currency
	89212	Reserve allowances for other liabilities - in national currency
90	OTHER OPERATING EXPENSES	
9001	Losses on disposal of precious metals, assets available for sale, fixed assets, intangible assets, and investment property - in national currency	
	90010	Losses on transactions with precious metals - in national currency
	90011	Losses from sales of commemorative coins - in national currency
	90012	Losses on assets available for sale - in national currency
	90013	Losses on works of art, jewelry, and other collectibles – in national currency
	90014	Losses on fixed assets - in national currency
	90015	Losses on intangible assets - in national currency
	90016	Losses on investment property - in national currency
KT	90017	Losses on investments - in national currency
9002	Staff expenses - in national currency	
	90020	Salary and wages - in national currency
	90021	Bonuses - in national currency
	90022	Allowances to Social Protection Fund - in national currency
	90024	Allowances to other funds related to employees - in national currency
	90025	Staff training expenses - in national currency
	90026	Recruitment expenses - in national currency
	90029	Other staff expenses - in national currency
9003	Expenses related to cash and cash equivalents - in national currency	
AMB	90030	Expenses related to printing of banknotes - in national currency
AMB	90031	Expenses related to minting of coins - in national currency
	90032	Expenses related to cheques and other valuables - in national currency
	90033	Expenses related to transportation of cash and cash equivalents - in national currency
	90039	Other expenses related to transportation of cash and cash equivalents - in national currency

- 9004 Depreciation and amortization expenses - in national currency**
 - 90040 Depreciation expense - Buildings and constructions - in national currency
 - 90041 Depreciation expense - Furniture and fixtures - in national currency
 - 90042 Depreciation expense - Computer equipment - in national currency
 - 90043 Depreciation expense - Vehicles - in national currency
 - 90044 Depreciation expense - Other property and equipment - in national currency
 - 90045 Depreciation expense - Leased property and equipment - in national currency
 - 90046 Amortization expense - Leasehold improvements - in national currency
 - 90047 Amortization expense - Investment property - in national currency
 - 90048 Amortization expense - Intangible assets - in national currency
- 9005 Repairs and maintenance of fixed assets - in national currency**
 - 90050 Repairs and maintenance of buildings and constructions - in national currency
 - 90051 Repairs and maintenance of furniture and fixtures - in national currency
 - 90052 Repairs and maintenance of computer and communication equipment - in national currency
 - 90053 Repairs and maintenance of vehicles - in national currency
 - 90054 Repairs and maintenance of other fixed assets - in national currency
 - 90055 Repairs and maintenance of leased property and equipment - in national currency
 - 90056 Repairs and maintenance of leasehold improvements - in national currency
 - 90057 Repairs and maintenance of investment property - in national currency
- 9006 Support expenses relating to fixed assets and intangible assets - in national currency**
 - 90060 Equipment supports related expenses - in national currency
 - 90061 Computer software support costs - in national currency
 - 90069 Other support expenses - in national currency
- 9007 Other expenses relating to fixed assets and intangible assets - in national currency**
 - 90070 Vehicle running costs - in national currency
 - 90071 Property insurance expenses - in national currency
 - 90072 Hire of equipment expenses - in national currency
 - 90073 Premises security - in national currency
 - 90074 Heating and lighting - in national currency
 - 90075 Utilities - in national currency
 - 90076 Other expenses on investment property - in national currency
 - 90077 Taxes and customs duties related to fixed and intangible assets - in national currency
- 9008 Administrative expenses - in national currency**
 - 90080 Communications - in national currency
 - 90081 Printing - in national currency
 - 90082 Office supplies - in national currency

	90083	Advertising - in national currency
	90084	Business trips - in national currency
	90085	Consultancy, audit, and other professional fees - in national currency
	90086	Rent fees - in national currency
	90087	Membership fees - in national currency
	90089	Other service fees - in national currency
9009		Deposits Insurance Fund's expenses - in national currency
KT	90090	Deposits Insurance Fund's expenses - in national currency
9010		Deposits Insurance Fund's expenses - in foreign currency
KT	90100	Deposits Insurance Fund's expenses - in foreign currency
9011		Other expenses - in national currency
	90110	Civil defense expenses - in national currency
	90111	Bad debts expenses - in national currency
	90112	Auction expenses - in national currency
	90113	Fines, penalties, and forfeits - in national currency
	90114	Legal and court expenses - in national currency
	90115	Official entertainment expenses - in national currency
	90116	Charity expenses - in national currency
	90118	Tax expenses - in national currency
	90119	Miscellaneous - in national currency
91		ADJUSTMENTS ON FINANCIAL INSTRUMENTS
9101		Losses from adjustments on financial assets - in national currency
	91010	Losses from adjustments on amounts due from and loans to financial sector - in national currency
	91011	Losses from adjustments on amounts due from and loans to budget organizations - in national currency
	91012	Losses from adjustments on settlements with international financial institutions - in national currency
KT	91013	Losses from adjustments on loans to state-owned legal entities - in national currency
KT	91015	Losses from adjustments on loans to non-state-owned legal entities - in national currency
AMB	91016	Losses from adjustments on loans to individuals and entrepreneurs - in national currency
	91019	Losses from adjustments on other loans - in national currency
9102		Losses from adjustments on financial assets - in foreign currency
	91020	Losses from adjustments on amounts due from and loans to financial sector - in foreign currency
	91021	Losses from adjustments on amounts due from and loans to budget organizations - in foreign currency
	91022	Losses from adjustments on settlements with international financial institutions - in foreign currency
KT	91023	Losses from adjustments on loans to state-owned legal entities, municipalities, and public organizations - in foreign currency
KT	91025	Losses from adjustments on loans to non-state-owned legal entities - in foreign currency

AMB	91026	Losses from adjustments on loans to individuals and entrepreneurs - in foreign currency
	91029	Losses from adjustments on other loans - in foreign currency
9103	Losses from adjustments on financial liabilities - in national currency	
	91030	Losses from adjustments on amounts due to financial sector in national currency
	91031	Losses from adjustments on amounts due to budget organizations - in national currency
	91032	Losses from adjustments on settlements with international financial institutions - in national currency
KT	91033	Losses from adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in national currency
	91034	Losses from adjustments on amounts of official agencies of foreign states in national currency
KT	91035	Losses from adjustments on funds of non-state-owned legal entities - in national currency
KT	91036	Losses from adjustments on amounts due to individuals and entrepreneurs - in national currency
	91037	Losses from adjustments on debt securities issued – in national currency
KT	91038	Losses from adjustments on subordinated debt liabilities - in national currency
	91039	Losses from adjustments on other operations - in national currency
9104	Losses from adjustments on financial liabilities - in foreign currency	
	91040	Losses from adjustments on amounts due to financial sector - in foreign currency
	91041	Losses from adjustments on amounts due to budget organizations - in foreign currency
	91042	Losses from adjustments on settlements with international financial institutions - in foreign currency
KT	91043	Losses from adjustments on amounts due to state-owned legal entities, municipalities, and public organizations - in foreign currency
	91044	Losses from adjustments on amounts of official agencies of foreign states - in foreign currency
KT	91045	Losses from adjustments on funds of non-state-owned legal entities - in foreign currency
KT	91046	Losses from adjustments on amounts due to individuals and entrepreneurs - in foreign currency
	91047	Losses from adjustments on debt securities issued – in foreign currency
KT	91048	Losses from adjustments on subordinated debt liabilities - in foreign currency
	91049	Losses from adjustments on other operations - in foreign currency
92	EXTRAORDINARY EXPENSES	
9201	Extraordinary expenses - in national currency	
	92010	Extraordinary expenses - in national currency
9202	Extraordinary expenses - in foreign currency	
	92020	Extraordinary expenses - in foreign currency
93	PROFIT TAX EXPENSES	
9301	Current profit tax expense - in national currency	
KT	93010	Current profit tax expense - in national currency

99 OFF-BALANCE SHEET ACCOUNTS

CONTINGENT CLAIMS

9901	Unpaid charter capital
KT	99010 Unpaid charter capital
9902	Underpaid portion of required reserves of credit institutions
AMB	99020 Underpaid portion of required reserves of credit institutions
9903	Contingent claims on credit lines and loans issued under loan agreements signed
	99030 Contingent claims on credit lines issued under loan agreements signed
	99031 Contingent claims on loans issued under loan agreements signed
9904	Letters of credit
	99040 Export letters of credit
9905	Guarantee letters received
	99050 Guarantee letters received
9906	Contingent receivables on purchase/sale of securities
	99060 Contingent receivables on purchase of government securities
	99061 Contingent receivables on sale of government securities
	99062 Contingent receivables on purchase of securities of financial sector
	99063 Contingent receivables on sale of securities of financial sector
	99068 Contingent receivables on purchase of securities of other sectors
	99069 Contingent receivables on sale of securities of other sectors
9907	Contingent receivables on purchase/sale of foreign currency
	99070 Contingent receivables on purchase of foreign currency under spot agreements
	99071 Contingent receivables on sale of foreign currency under spot agreements
9908	Contingent receivables on derivative financial instruments
	99080 Contingent receivables on purchase of financial assets under Forwards
	99081 Contingent receivables on sale of financial assets under Forwards
	99082 Contingent receivables on purchase of financial assets under Options
	99083 Contingent receivables on sale of financial assets under Options
	99084 Contingent receivables on purchase of financial assets under SWAPs
	99085 Contingent receivables on sale of financial assets under SWAPs
	99086 Contingent receivables on purchase of financial assets under Futures
	99087 Contingent receivables on sale of financial assets under Futures
	99088 Contingent receivables on purchase of financial assets under other operations
	99089 Contingent receivables on sale of financial assets under other operations

- 9909 **Contingent receivables on purchase/sale of other financial instruments**
99090 Contingent receivables on purchase of other financial instruments
99091 Contingent receivables on sale of other financial instruments
- 9910 **Other contingent claims**
99100 Other contingent claims

MEMORANDUM ACCOUNTS

- 9921 **Money printed not issued in circulation**
AMB 99210 Banknotes printed not issued in circulation
AMB 99211 Coins minted not issued in circulation
AMB 99212 In transit printed/minted banknotes and coins not issued in circulation
- 9922 **Unfit banknotes and coins to be destructed**
AMB 99220 Unfit banknotes to be destructed
AMB 99221 Unfit coins to be destructed
- 9923 **Securities issued by CBAR and credit institutions**
99230 Securities issued by CBAR and credit institutions, not placed
99231 Securities issued and repurchased by CBAR and credit institutions
99232 Securities issued by CBAR and credit institutions, to be eliminated
- 9924 **Assets pledged as collateral for borrowed funds**
99240 Precious metals pledged as collateral for borrowed funds
99241 Securities pledged as collateral for borrowed funds
99242 Movable property pledged as collateral for borrowed funds
99243 Real estate pledged as collateral for borrowed funds
99249 Other types of collateral pledged for borrowed funds
- 9927 **Payment transactions and documents**
99270 Payment documents waiting for acceptance
99271 Overdue payment documents
99279 Other payment transactions and documents
- 9928 **Other documents and valuables**
99280 Other documents and valuables accepted to send for encashment
99281 Other documents and valuables accepted for encashment
99282 Other documents and valuables sent for encashment
99283 Other documents and valuables accepted for expertise
99284 Other documents and valuables in custody
99285 Other documents and valuables in transit
99286 Prenumbered documents
KT 99287 Payment cards
99289 Other documents and valuables
- 9929 **Written off interest on loans with 'non-interest-bearing' status**

	99290	Written off interest on loans to financial sector with 'non-interest-bearing' status
	99291	Written off interest on loans to budget institutions and state funds with 'non-interest-bearing' status
KT	99292	Written off interest on loans to state-owned legal entities with 'non-interest-bearing' status
KT	99293	Written off interest on loans to non-state-owned legal entities with 'non-interest-bearing' status
	99294	Written off interest on loans to individuals and entrepreneurs with 'non-interest-bearing' status
	99299	Written off interest on other loans with 'non-interest-bearing' status
9930	Loss loans written off	
	99300	Principal amount written off
	99301	Loss interest written off
	99309	Other loss loans written off
9931	Assets let on operational lease	
	99310	Assets let on operational lease
9932	Assets let on leasing agreements	
	99320	Assets let on leasing agreements
9933	Low-value items and publications	
	99330	Inventory and components
	99331	Materials
	99332	Spare parts
	99333	Books and other publications
	99339	Other low-value and perishable items
9939	Other memorandum accounts	
	99390	Other memorandum accounts

OFF-BALANCE SHEET CONTRA ACCOUNTS

9949	Off-balance sheet contra accounts for liabilities	
	99490	Off-balance sheet contra accounts for liabilities

CONTINGENCIES/COMMITMENTS

9951	Commitments on capital investments	
	99510	Commitments on capital investments
9952	Underpaid portion of required reserves of credit organizations	
KT	99520	Underpaid portion of required reserves of credit organizations
9953	Commitments on credit lines and loans issued under loan agreements signed	
	99530	Commitments on credit lines under loan agreements signed
	99531	Commitments on loans issued under loan agreements signed
9954	Letters of credit	
	99540	Export letters of credit
9955	Guarantee letters issued	

99550 Guarantee letters issued

9956 Commitments on purchase/sale of securities

99560 Commitments on purchase of government securities

99561 Commitments on sale of government securities

99562 Commitments on purchase of securities of financial sector

99563 Commitments on sale of securities of financial sector

99568 Commitments on purchase of securities of other sectors

99569 Commitments on sale of securities of other sectors

9957 Commitments on purchase/sale of foreign currency

99570 Commitments on sale of foreign currency under spot agreements

99571 Commitments on purchase of foreign currency under spot agreements

9958 Commitments on derivatives

99580 Commitments on purchase of financial instruments under Forwards

99581 Commitments on sale of financial instruments under Forwards

99582 Commitments on purchase of financial instruments under Options

99583 Commitments on sale of financial instruments under Options

99584 Commitments on purchase of financial instruments under SWAPs

99585 Commitments on sale of financial instruments under SWAPs

99586 Commitments on purchase of financial instruments under Futures

99587 Commitments on sale of financial instruments under Futures

99588 Commitments on purchase of other derivatives

99589 Commitments on sale of other derivatives

9959 Commitments on purchase/sale of other financial instruments

99590 Commitments on purchase of other financial instruments

99591 Commitments on sale of other financial instruments

9960 Other commitments

99600 Other commitments

MEMO ACCOUNTS

9973 Securities issued by other organizations

99730 Securities issued by other organizations held for resale

99731 Securities issued by other organizations in custody

99732 Securities issued by other organizations to be eliminated

9974 Assets accepted as collateral for loans and advances issued

99740 Precious metals accepted as collateral for loans and advances issued

- 99741 Securities accepted as collateral for loans and advances issued
- 99742 Movable property accepted as collateral for loans and advances issued
- 99743 Real estate accepted as collateral for loans and advances issued
- 99749 Other collateral accepted for loans and advances issued
- 9975 **Precious metals in custody**
 - 99750 Gold in custody
 - 99751 Other precious metals in custody
 - 99752 Gold and other precious metals in transit in custody
- 9978 **Other documents and valuables**
 - 99784 Other documents and valuables in custody
 - 99789 Other documents and valuables
- 9981 **Assets taken on operational lease**
 - 99810 Assets taken on operational lease
- 9982 **Assets taken on leasing agreements**
 - 99820 Assets taken on leasing agreements
- 9989 **Other memo accounts**
 - 99890 Other memo accounts

OFF-BALANCE SHEET CONTRA ACCOUNT

- 9999 **Off-balance sheet contra account for assets**
 - 99990 Off-balance sheet contra account for assets

METHODOLOGICAL INSTRUCTIONS ON APPLICATION OF THE CHARTER OF ACCOUNTS OF THE BANKING SYSTEM OF THE REPUBLIC OF AZERBAIJAN

ASSETS

CLASS 10 Cash, other payment facilities and affined precious metals

Purpose: The accounts reflected in this class are used for accounting of cash, other payment facilities and affined precious metals.

Initial recognition: Cash and other payment facilities are recognized at nominal value, while affined precious metals are recognized at fair value.

Valuation: Affined precious metals are revalued regularly, and results of revaluation are recognized in income statement.

Derecognition: Cash and other payment facilities are derecognized when they are paid out, while affined precious metals are derecognized when they are sold and written off.

Group 1001 Cash - in national currency

Group 1002 Cash - in foreign currency

- Group 1003** Cash and other payment facilities in transit - in national currency
- Group 1004** Cash and other payment facilities in transit - in foreign currency
- Group 1005** Cash in exchange offices - in national currency
- Group 1006** Cash in exchange offices - in foreign currency
- Group 1007** Cash in payment terminals - in national currency
- Group 1008** Cash in payment terminals - in foreign currency
- Group 1009** Traveler cheques - in national currency
- Group 1010** Traveler cheques - in foreign currency
- Group 1011** Commemorative Coins - in national currency
- Group 1020** Affined precious metals - in precious metals
- Group 1021** Affined precious metals in transit - in precious metals

10010/10020 (asset) – *These accounts are used for accounting of cash held in cash offices.*

Cash amount received to cash office is recorded **on the debit side**.

Cash amount paid out from cash office is recorded **on the credit side**.

10030/10040 (asset) – *These accounts are used for accounting of cash and other payment facilities in transit between the bank, its branches, and divisions.*

Amount of cash and other payment facilities is recorded **on the debit side**.

Amount of cash and other payment facilities received under purpose and recoverable in corresponding and other accounts is recorded **on the credit side**.

10050/10060 (asset) – *These accounts are used for accounting of cash in exchange offices.*

Amount of cash sent to exchange offices is recorded **on the debit side**.

Amount of cash returned from exchange offices is recorded **on the credit side**.

10070/10079/10080/10089 (asset) – *These accounts are used for accounting of cash in payment terminals (ATMs and other payment terminals).*

Amount of cash placed to and cash-in to payment terminals are recorded **on the debit side**.

Amount of cash withdrawn from payment terminals are recorded **on the credit side**.

10090/10100 (asset) – *These accounts are used for accounting of traveler cheques.*

Value of traveler cheques received is recorded **on the debit side**

Value of traveler cheques paid out is recorded **on the credit side**.

10110 (asset) – *This account is used for accounting of commemorative coins of the Republic of Azerbaijan.*

Value of received commemorative coins is recorded **on the debit side**.

Value of paid out commemorative coins is recorded **on the credit side**.

10200/10209 (asset) – *These accounts are used for accounting of affinated gold and other precious metals.*

Value of gold and other precious metals received is recorded **on the debit side**.

Value of affinated gold and other precious metals paid out is recorded **on the credit side**.

10210/10219 (asset) – *These accounts are used for accounting of affinated gold and other precious metals in transit.*

Value of affinated gold and other precious metals in transit is recorded **on the debit side**.

Value of affinated gold and other precious metals received on purpose, recovered to correspondent and other accounts is recorded **on the credit side**.

CLASS 11 Settlements with the Central Bank of the Republic of Azerbaijan (CBA)

Purpose: Accounts in this class are used for accounting of settlements with the CBA.

Initial recognition: Settlements with the CBA are recognized at fair value.

Valuation: Settlements with the CBA are measured at amortized cost using the effective interest rate.

Derecognition: Amounts on settlements with the CBA are derecognized when liabilities are met and repaid under contractual terms and conditions.

Group 1101 Correspondent accounts 'Nostro' with CBA - in national currency

Group 1102 Correspondent accounts 'Nostro' with CBA - in foreign currency

Group 1103 Correspondent accounts 'Nostro' with CBA - in precious metals

110X0 (asset) – These accounts are used for accounting of funds with «nostro» correspondent accounts with the CBA.

Amounts credited to nostro correspondent accounts with the CBA are recorded **on the debit side**.

Amounts debited from nostro correspondent accounts with the CBA are recorded **on the credit side**.

110X1 (asset) – These accounts are used for accounting of funds blocked on nostro correspondent accounts with CBA.

Amounts credited to blocked nostro accounts with CBA are recorded **on the debit side**.

Amounts debited from blocked nostro accounts with CBA are recorded **on the credit side**.

110X2 (asset) – These accounts are used for accounting of accrued interest receivables on nostro corresponding accounts with the CBA.

Accrued interest receivables recognized on nostro corresponding accounts with the CBA are recorded **on the debit side**.

Interest amounts received on nostro correspondent accounts with CBA are recorded **on the credit side**.

Group 1111 Short-term deposits placed with CBA - in national currency

Group 1112 Short-term deposits placed with the CBA - in foreign currency

Group 1113 Short-term deposits placed with the CBA - in precious metals

Group 1121 Long-term deposits placed with the CBA - in national currency

Group 1122 Long-term deposits placed with the CBA - in foreign currency

Group 1123 Long-term deposits placed with the CBA - in precious metals

111X0/112X0 (asset) - These accounts are used for accounting of short/long term deposits placed with CBA.

Number of deposits placed with the CBA are recorded **on the debit side**.

Amounts returned on deposits placed with the CBA are recorded **on the credit side**.

111X2/112X2 (asset) - These accounts are used for accounting of accrued interest receivables on short/long term deposits placed with the CBA.

Interest receivable amounts recognized in income accounts on deposits placed with the CBA are recorded **on the debit side**.

Interest amounts received on deposits placed with the CBA are recorded **on the credit side**.

Group 1171 Reverse REPO agreements with CBA - in national currency

Group 1172 Reverse REPO agreements with CBA - in foreign currency

117X0 (asset) - *These accounts are used for accounting of reverse REPO agreements with the CBA.*

Amounts of transactions on reverse REPO agreements with CBA as of opening date are recorded **on the debit side**.

Amounts written off with respect to closing and cancellation of reverse REPO agreements with CBA are recorded **on the credit side**.

117X2 (asset) - *These accounts are used for accounting of accrued interest receivables on reverse REPO agreements with CBA.*

Interest receivables recognized in income accounts on reverse REPO agreements are recorded **on the debit side**.

Interest amounts received on reverse REPO agreements are recorded **on the credit side**.

Group 1196 Adjustments on funds placed with the CBA- in national currency

Group 1197 Adjustments on funds placed with the CBA- in foreign currency

Group 1198 Adjustments on funds placed with the CBA- in precious metals

11960/11970/11980 (asset) - *These accounts are used for accounting of positive adjustments on identification of amortized cost of funds placed with the CBA and positive adjustments resulting from the difference between contractual interest rates and market rates on similar financial instruments.*

Amount of positive adjustments on funds placed with the CBA are recorded **on the debit side**.

Amortized amount of positive adjustments on funds placed with the CBA and outstanding amount written off on positive adjustments during derecognition of funds are recorded **on the credit side**.

11961/11971/11981 (contra asset) - *These accounts are used for accounting of negative adjustments on identification of amortized cost of funds placed with the CBA and negative adjustments resulting from the difference between contractual interest rates and market rates on similar financial instruments.*

Amortized amount of negative adjustments on funds placed with the CBA and outstanding amount written off on negative adjustments during derecognition of funds are recorded **on the debit side**.

Amount of negative adjustments on funds placed with the CBA are recorded **on the credit side**.

CLASS 12 **Securities at fair value through profit and loss**

Initial recognition: Securities at fair value through profit and loss are recognized at fair value. Expenses directly related to operations are recognized in expenses.

Valuation: Securities at fair value through profit and loss are revalued regularly and results of revaluation are included to income statement.

Derecognition: When securities at fair value through profit and loss are sold, they are derecognized when they are transferred to other categories on securities and written off as per the IFRS.

Group 1201 Government securities at fair value through profit or loss -in national currency

Group 1202 Government securities at fair value through profit or loss -in foreign currency

Group 1203 Securities of resident financial sector at fair value through profit or loss - in national currency

Group 1204 Securities of resident financial sector at fair value through profit or loss - in foreign currency

Group 1205	Securities of non-resident financial sector at fair value through profit or loss - in national currency
Group 1206	Securities of non-resident financial sector at fair value through profit or loss - in foreign currency
Group 1207	Securities of resident other sectors at fair value through profit or loss - in national currency
Group 1208	Securities of resident other sectors at fair value through profit or loss - in foreign currency
Group 1209	Securities of non-resident other sectors at fair value through profit or loss - in national currency
Group 1210	Securities of non-resident other sectors at fair value through profit or loss - in foreign currency

120X0/12100 (asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors at fair value through profit and loss.*

Value of securities at fair value through profit or loss are recorded **on the debit side**.

Value of securities sold, pledged, categorized as overdue debt accounts, transferred to other categories on securities as per the IFRS and written off are recorded **on the credit side**.

120X1/12101(asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors at fair value through profit or loss pledged.*

Value of securities at fair value through profit or loss pledged are recorded **on the debit side**.

Value of recovered and written off securities at fair value through profit or loss are recorded **on the credit side**.

120X2/12102 (asset) - *These accounts are used for accounting of accrued interest/coupon on government securities, securities of non-resident financial sector and other sectors at fair value through profit or loss.*

Amounts of interest/coupon receivables recognized in securities at fair value through profit or loss are recorded **on the debit side**.

Amounts of interest/coupon amounts received, recognized as overdue debts, transferred to other categories on securities as per the IFRS and written off on securities at fair value through profit or loss are recorded **on the credit side**.

120X3/12103 (asset/contra asset) - *These accounts are used for accounting of revaluation on government securities, securities of resident/non-resident financial sector and other sectors at fair value through profit or loss.*

Amounts of increase in the value of securities at fair value through profit or loss, negative outstanding amounts on securities transferred to other categories on securities as per the IFTS and written off on revaluation during derecognition are recorded **on the debit side**.

Amounts of decrease in the value of securities at fair value through profit or loss, positive outstanding amounts on securities transferred to other categories on securities as per the IFTS and written off on revaluation during derecognition are recorded **on the credit side**.

120X8/12108 (asset) - *These accounts are used for accounting of overdue debts on government securities, securities of resident/non-resident financial sector and other sectors at fair value through profit or loss.*

Amounts of overdue debts on securities at fair value through profit or loss are recorded **on the debit side**.

Amounts of overdue debts received or written off on securities at fair value through profit or loss are recorded **on the credit side**.

- Group 1251** Securities at fair value through profit or loss to be purchased under regular way deals - in national currency
- Group 1252** Securities at fair value through profit or loss to be purchased under regular way deals - in foreign currency
- Group 1253** Securities at fair value through profit or loss sold under regular way deals - in national currency
- Group 1254** Securities at fair value through profit or loss sold under regular way deals - in foreign currency

Accounts in these groups are used by banks that have adopted the method (accounting policy) of recognizing transactions on securities as of the day of the contract, for keeping records of securities from the date of conclusion of the transaction to the settlement date.

12510/12520 (asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors at fair value through profit or loss purchased, unpaid under regular deals,*

Value of securities at fair value through profit or loss purchased, unpaid are recorded **on the debit side**.

Value of securities at fair value through profit or loss included to accounts 120X0/12100 as of the settlement date are recorded **on the credit side**.

12513/12523 (asset/contra asset) - *These accounts are used for accounting of revaluation of government securities, securities of resident/non-resident financial sector and other sectors purchased, unpaid under regular deals.*

Amounts of increase in the value of securities at fair value through profit or loss purchased unpaid under regular deals and negative outstanding amounts included to accounts 120X3/12103 on revaluation as of the settlement date are recorded **on the debit side**.

Amounts of decrease in the value of securities at fair value through profit or loss purchased unpaid under regular deals and positive outstanding amounts included to accounts 120X3/12103 on revaluation as of the settlement date are recorded **on the credit side**.

12530/12540 (asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors sold, unpaid under regular deals.*

Outstanding amounts on revaluation of securities sold unpaid under regular deals, interest/coupon receivables, value of securities at fair value through profit or loss considering gain and loss amounts on sale are recorded **on the debit side**.

Amounts from sale of securities at fair value through profit or loss less amounts recognized in accounts 12532/12542 are recorded **on the credit side**.

12532/12542 (asset) - *These accounts are used for accounting of accrued interest/coupon receivables on government securities, securities of resident/non-resident financial sector and other sectors sold unpaid under regular deals.*

Interest/coupon receivables recognized in gains accounts on securities at fair value through profit or loss sold unpaid under regular deals are recorded **on the debit side**.

Interest/coupon amounts received on securities sold unpaid under regular deals at fair value through profit

or loss are recorded **on the credit side**.

CLASS 13 Securities available for sale

Purpose: Accounts in this class are used for accounting of securities available for sale.

Initial recognition: Securities available for sale are recognized at fair value by adding costs directly related to transactions (broker fee, stock exchange commission, etc.).

Valuation: Securities available for sale are revalued regularly and results of valuation are recognized in capital accounts. In case of unbiased proofs on depreciation related to changes in fair value of securities available for sale, results of negative revaluation on these securities are recorded in depreciation loss.

Derecognition: Securities available for sale are derecognized when they are sold, transferred to other categories as per the IFRS and written off.

Group 1301 Government securities available for sale - in national currency

Group 1302 Government securities available for sale - in foreign currency

Group 1303 Securities of resident financial sector available for sale - in national currency

Group 1304 Securities of resident financial sector available for sale - in foreign currency

Group 1305 Securities of non-resident financial sector available for sale - in national currency

Group 1306 Securities of non-resident financial sector available for sale - in foreign currency

Group 1307 Securities of resident other sectors available for sale - in national currency

Group 1308 Securities of resident other sectors available for sale - in foreign currency

Group 1309 Securities of non-resident other sectors available for sale - in national currency

Group 1310 Securities of non-resident other sectors available for sale - in foreign currency

130X0/13100 (asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors available for sale.*

Value of securities available for sale is recorded **on the debit side**.

Value of securities available for sale sold, pledged, categorized as overdue debts, transferred to other categories on securities as per the IFRS and written off is recorded **on the credit side**.

130X1/13101 (asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors available for sale pledged.*

Value of securities available for sale pledged is recorded **on the debit side**.

Value of securities available for sale returned from pledge and written off is recorded **on the credit side**.

130X2/13102 (asset) - *These accounts are used for accounting of accrued interest/coupon receivables on government securities, securities of resident/non-resident financial sector and other sectors available for sale.*

Interest/coupon amounts recognized in gain accounts on securities available for sale are recorded **on the debit side**.

Interest/coupon amounts received on securities available for sale, included to overdue debt accounts, transferred to other categories on securities as per the IFRS and written off are recorded on the credit side.

130X3/13103 (asset/contra asset) - *These accounts are used for accounting of revaluation on government securities, securities of resident/non-resident financial sector and other sectors available for sale.*

Amounts of increase in the value of securities available for sale, referred to accounts 130X6/13106, transferred to other categories on securities as per the IFRS and negative balance amounts written on revaluation during derecognition are recorded **on the debit side**.

Amounts of decrease in the value of securities available for sale, referred to accounts 130X6/13106, transferred to other categories on securities as per the IFRS and positive balance amounts written on revaluation during derecognition are recorded **on the credit side**.

130X6/13106 (contra asset) - These accounts are used for accounting of depreciation on government securities, securities of resident/non-resident financial sector and other sectors available for sale.

Recovery of depreciation amount recognized at previous periods due to appreciation of securities available for sale and balance amounts written off on depreciation during derecognition are recorded **on the debit side**.

Depreciation amounts recognized in loss accounts on securities available for sale are recorded **on the credit side**.

130X8/13108 (asset) - These accounts are used for accounting of overdue debts on government securities, securities of resident/non-resident financial sector and other sectors available for sale.

Amounts of overdue debts on securities available for sale are recorded **on the debit side**.

Amounts of overdue debts received and written off from balance on securities available for sale are recorded **on the credit side**.

Group 1351 Securities available for sale to be bought under regular way deals - in national currency

Group 1352 Securities available for sale to be bought under regular way deals - in foreign currency

Group 1353 Securities available for sale sold under regular way deals - in national currency

Group 1354 Securities available for sale sold under regular way deals - in foreign currency

Accounts in these groups are used by banks that have adopted the method (accounting policy) of recognizing transactions on securities on the day of the transaction, for keeping records of securities from the date of the transaction to the settlement date.

13510/13520 (asset) - These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors available for sale purchased unpaid under regular deals.

Value of securities available for sale bought unpaid under regular deals are recorded **on the debit side**.

Value of securities available for sale in 130X0/13100 as of settlement date are recorded **on the credit side**.

13513/13523 (asset/contra asset) - These accounts are used for accounting of revaluation on government securities, securities of resident/non-resident financial sector and other sectors bought unpaid under regular deals.

Amounts of increase in the value of securities available for sales bought unpaid under regular deals, negative balance amounts on depreciation in 13516/13526 and referred to 130X3/13103 on revaluation as of the settlement date are recorded **on the debit side**.

Amounts of decrease in value of securities available for sales bought unpaid under regular deals and positive balances in 130X3/13103 on revaluation as of settlement date are recorded **on the credit side**.

13516/13526 (asset) - These accounts are used for accounting of depreciation on government securities, securities of resident/non-resident financial sector and other sectors available for sale purchased unpaid under regular deals.

Recovery of depreciation amount recognized at previous periods due to increase in the value of securities available for sale purchased unpaid under regular deals and balance amounts referred to 130X6/13106 as of the settlement date are recorded **on the debit side**.

Depreciation amounts recognized in loss accounts on securities available for sale purchased unpaid under regular deals are recorded **on the credit side**.

13530/13540 (asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors sold unpaid under regular deals.*

Value of securities available for sale is recorded **on the debit side** taking into account revaluation of securities sold unpaid under regular deals and balance amounts on depreciation, interest/coupon receivables, gain and loss amounts on sale.

Amounts from sale of securities available for sale less amounts recognized in 13532/13542 are recorded **on the credit side**.

13532/13542 (asset) - *These accounts are used for accounting of accrued interest/coupon on government securities, securities of resident/non-resident financial sector available for sale sold unpaid under regular deals.*

Interest/coupon receivables recognized in gains accounts on securities available for sale sold unpaid under regular deals are recorded **on the debit side**.

Interest/coupon amounts received on securities available for sale sold unpaid under regular deals are recorded **on the credit side**.

CLASS 14 Securities held to maturity

Purpose: Accounts in this class are used for accounting of securities held to maturity.

Initial recognition: Securities held to maturity are recognized at fair value by adding costs directly related to transactions (broker fees, stock exchange commissions, etc.).

Valuation: Securities held to maturity are measured at amortized cost. Amounts on amortization of securities held to maturity are recognized in profit or loss accounts.

Securities held to maturity are revalued with respect to depreciation regularly and relevant reserves are created.

Derecognition: Securities held to maturity are derecognized when they are fully paid, recovered, transferred to other categories on securities as per the IFRS and written off from balance.

- Group 1401** Government securities held to maturity - in national currency
- Group 1402** Government securities held to maturity - in foreign currency
- Group 1403** Securities held to maturity of resident financial sector - in national currency
- Group 1404** Securities held to maturity of resident financial sector - in foreign currency
- Group 1405** Securities held to maturity of non-resident financial sector - in national currency
- Group 1406** Securities held to maturity of non-resident financial sector - in foreign currency
- Group 1407** Securities held to maturity of resident other sectors - in national currency
- Group 1408** Securities held to maturity of resident other sectors - in foreign currency
- Group 1409** Securities held to maturity of non-resident other sectors - in national currency
- Group 1410** Securities held to maturity of non-resident other sectors - in foreign currency

140X0/14100 (asset) - *These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors held to maturity.*

Value of securities held to maturity is recorded **on the debit side**.

Value of securities held to maturity fully paid, recovered, pledged, referred to overdue debt accounts, decategorized as per the IFRS and written off is recorded **on the credit side**.

140X1/14101 (asset) - These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors held to maturity pledged.

Value of securities held to maturity pledged is recorded **on the debit side**.

Value of securities held to maturity returned from pledged and written off is recorded **on the credit side**.

140X2/14102 (asset) - These accounts are used for accounting of accrued interest/coupon receivables of government securities, securities of resident/non-resident financial sector and other sectors held to maturity.

Interest/coupon receivables recognized in gains accounts on securities held to maturity are recorded **on the debit side**.

Interest/coupon amounts received on securities held to maturity, referred to overdue debt accounts, decategorized as per the IFRS and written off are recorded **on the credit side**.

140X4/14104 (contra asset) - These accounts are used for accounting of discount of government securities, securities of resident/non-resident financial sector and other sectors held to maturity.

Amortized amount of discount on securities held to maturity is recorded **on the debit side**.

Amount of discount on securities held to maturity is recorded **on the credit side**.

140X5/14105 (asset) - These accounts are used for accounting of premium (amount of fair value in excess of fair value) of government securities, securities of resident/non-resident financial sector and other sectors held to maturity.

Premium amount on securities held to maturity is recorded **on the debit side**.

Amortized amount of premium on securities held to maturity is recorded **on the credit side**.

140X8/14108 (asset) - These accounts are used for accounting of overdue debts on government securities, securities of resident/non-resident financial sector and other sectors held to maturity.

Overdue debt amounts on securities held to maturity are recorded **on the debit side**.

Overdue debt amounts received and written off on securities held to maturity are recorded **on the credit side**.

Group 1451 Securities held to maturity to be purchased under regular way deals - in national currency

Group 1452 Securities held to maturity to be purchased under regular way deals - in foreign currency

Accounts in these groups are used by banks that have adopted the method (accounting policy) of recognizing transactions on securities on the day of the transactions, for keeping records of securities from the date of conclusion of the transaction to the settlement date.

14510/14520 (asset) - These accounts are used for accounting of government securities, securities of resident/non-resident financial sector and other sectors purchased unpaid under regular deals held to maturity.

Value of securities held to maturity purchased unpaid under regular deals are recorded **on the debit side**.

Value of securities held to maturity referred to 140X0/14100 as of the settlement date are recorded **on the credit side**.

14514/14524 (contra asset) - These accounts are used for accounting of discount (amount of nominal value in excess of fair value) of government securities, securities of resident/non-resident financial sector and other sectors purchased unpaid under regular deals held to maturity.

Discount amount on securities held to maturity referred to 140X4/14104 as of the settlement date are recorded **on the debit side**.

Discount amount of securities held to maturity purchased unpaid under regular deals are recorded **on the credit side**.

14515/14525 (asset) - *These accounts are used for accounting premium (amount of fair value in excess of nominal value) of government securities, securities of resident/non-resident financial sector and other sectors purchased unpaid under regular deals held to maturity.*

Premium amount on securities held to maturity purchased unpaid under regular deals are recorded **on the debit side**.

Premium on securities held to maturity referred to **140X5/14105** as of the settlement date are recorded **on the credit side**.

Group 1491 Impairment allowance on securities held to maturity - in national currency

1491X (contra asset) – *Accounts in this group are used for accounting of impairment allowances on government securities, securities of resident/non-resident financial sector and other sectors held to maturity.*

Amount of impairment allowances recovered and written off on securities held to maturity is recorded **on the debit side**.

Amount of impairment allowances on securities held to maturity is recorded **on the credit side**.

CLASS 15 Funds placed with and loans to the financial sector

Purpose: Accounts in this class are used for accounting of funds placed with and loans to financial sector.

Initial recognition: Funds placed with and loans to financial sector are recognized at fair value.

Valuation: Funds placed with and loans to financial sector are measured at amortized cost using the effective interest rate method.

Funds placed with and loans to the financial sector are revalued with respect to depreciation regularly and relevant reserves are created.

Derecognition: Funds placed with and loans to the financial sector are derecognized when they are returned, liabilities are met under contractual conditions, documented as other debt instruments as per the IFRS and written off.

Group 1501 «Nostro» correspondent accounts with banks - in national currency

Group 1502 «Nostro» correspondent accounts with banks - in foreign currency

Group 1503 «Nostro» correspondent accounts with banks - in precious metals

Group 1504 «Nostro» correspondent accounts with foreign central/national banks - in foreign currency

Group 1505 «Nostro» correspondent accounts with foreign central/national banks - in precious metals

150X0/150X5 (asset) - *These accounts are used for accounting of funds with accounts of resident and non-resident banks and foreign central/national banks.*

Amounts inflown to «nostro» correspondent accounts are recorded **on the debit side**.

Amounts outflow from «nostro» correspondent accounts and written off the balance sheet are recorded **on the credit side**.

150X1/150X6 (asset) - *These accounts are used for accounting of funds blocked on nostro correspondent accounts of resident/non-resident banks and foreign central/national banks.*

Funds inflown to nostro correspondent accounts blocked are recorded **on the debit side**.

Funds outflow from nostro correspondent accounts and written off are recorded **on the credit side**.

150X2/150X7 (asset) - *These accounts are used for accounting of accrued interest receivables on nostro correspondent accounts with resident/non-resident banks and foreign central/national banks.*

Interest receivables recognized in gains accounts on nostro correspondent accounts are recognized **on the debit side**.

Interest received on nostro correspondent accounts and written off is recorded **on the credit side**.

Group 1506	Current accounts of non-bank credit institutions in overdraft - in national currency
Group 1507	Current accounts of non-bank credit institutions in overdraft - in foreign currency
Group 1508	Current accounts of non-bank credit institutions in overdraft - in precious metals
Group 1509	Current accounts of other financial institutions in overdrafts - in national currency
Group 1510	Current accounts of other financial institutions in overdrafts - in foreign currency
Group 1511	Current accounts of other financial institutions in overdrafts - in precious metals
Group 1512	Overdraft on «loro» correspondent accounts of banks - in national currency
Group 1513	Overdraft on «loro» correspondent accounts of banks - in foreign currency
Group 1514	Overdraft on «loro» correspondent accounts of banks - in precious metals
Group 1515	Correspondent accounts 'Loro' of foreign central/national banks in overdraft - in foreign currency
Group 1516	Correspondent accounts 'Loro' of foreign central/national banks in overdraft - in precious metals

150X0/150X5/151X0/151X5 (asset) - *These accounts are used for accounting of overdrafts of corresponding accounts of resident/non-resident banks and foreign central/national banks, current accounts of resident/non-resident non-bank credit institutions and other financial institutions.*

Amount of overdrafts on financial sector accounts is recorded **on the debit side**.

Amounts received for payment of overdrafts on financial sector accounts, referred to overdue principal debts, documented as other debt instruments and written off are recorded **on the credit side**.

150X2/150X7/151X2/151X7 (asset) - *These accounts are used for accounting of accrued interest receivables on overdrafts of correspondent accounts of resident/non-resident banks and foreign central/national banks, current accounts of resident/non-resident non-bank credit institutions and other financial institutions.*

Interest receivables recognized in gains accounts on financial sector overdrafts are recorded **on the debit side**

Interest amounts received on financial sector overdrafts, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

150X3/150X8/151X3/151X8 (asset) - *These accounts are used for accounting of overdue principal debt on overdrafts of correspondent accounts of resident/non-resident banks and foreign central/national banks, current accounts of resident/non-resident non-bank credit institutions and other financial institutions.*

Amounts of overdue principal debts on financial sector overdrafts are recorded **on the debit side**.

Amount of overdue principal debts received on financial sector overdrafts, documented as other debt instruments, and written off are recorded **on the credit side**.

150X4/150X9/151X4/151X9 (asset) - These accounts are used for accounting of overdue interest debt on overdrafts of correspondent accounts of resident/non-resident banks and foreign central/national banks, current accounts of resident/non-resident non-bank credit institutions and other financial institutions.

Amount of overdue interest debts on financial sector overdrafts are recorded **on the debit side**.

Amount of overdue interest debts received on financial sector overdrafts, documented as other debt instruments, and written off are recorded **on the credit side**.

Group 1521	Short-term deposits placed with banks - in national currency
Group 1522	Short-term deposits placed with banks - in foreign currency
Group 1523	Short-term deposits placed with banks - in precious metals
Group 1524	Short-term deposits placed with foreign central/national banks - in foreign currency
Group 1525	Short-term deposits placed with foreign central/national banks - in precious metals
Group 1529	Short-term deposits placed with other financial institutions - in national currency
Group 1530	Short-term deposits placed with other financial institutions - in foreign currency
Group 1543	Long-term deposits placed with banks - in national currency
Group 1544	Long-term deposits placed with banks - in foreign currency
Group 1545	Long-term deposits placed with banks - in precious metals
Group 1546	Long-term deposits placed with foreign central/national banks - in foreign currency
Group 1547	Long-term deposits placed with foreign central/national banks - in precious metals
Group 1551	Long-term deposits placed with other financial institutions - in national currency
Group 1552	Long-term deposits placed with other financial institutions - in foreign currency

152X0/152X5/153X0/153X5/154X0/154X5/155X0/155X5 (asset) - These accounts are used for accounting of short-/long-term deposits placed with resident/non-resident banks, foreign central/national banks, and non-resident other financial institutions.

Amount of deposits placed with financial sector is recorded **on the debit side**.

Amounts returned on deposits placed with financial sector, referred to overdue principal debts and written off are recorded **on the credit side**.

152X2/152X7/153X2/153X7/154X2/154X7/155X2/155X7 (asset) - These accounts are used for accounting of accrued interest receivables on short/long-term deposits placed with resident/non-resident banks, foreign central/national banks, and non-resident other financial institutions.

Interest receivables recognized in gains accounts on deposits placed with financial sector are placed **on the debit side**.

Amounts of interest received on deposits placed with financial sector, referred to overdue interest debts and written off are recorded **on the credit side**.

152X3/152X8/153X3/153X8/154X3/154X8/155X3/155X8 (asset) - These accounts are used for accounting of overdue principal debt on short/long-term deposits placed with resident/non-resident banks, foreign central/national banks, and non-resident other financial institutions.

Amounts of overdue principal debts on deposits placed with financial sector are recorded **on the debit side**.

Amount of overdue principal debts received on deposits placed with financial sector and written off is recorded **on the credit side**.

152X4/152X9/153X4/153X9/154X4/154X9/155X4/155X9 (asset) - These accounts are used for accounting of overdue interest debt on short/long-term deposits placed with resident/non-resident banks, foreign

central/national banks, and non-resident other financial institutions.

Amounts of overdue interest debts on deposits placed with financial sector are recorded **on the debit side**.

Amount of overdue interest debts received on deposits placed with financial sector and written off is recorded **on the credit side**.

Group	1532	Short-term loans to banks - in national currency
Group	1533	Short-term loans to banks - in foreign currency
Group	1534	Short-term loans to banks- in precious metals
Group	1535	Short-term loans to foreign central/national banks - in foreign currency
Group	1536	Short-term loans to foreign central/national banks - in precious metals
Group	1537	Short-term loans to non-bank credit institutions - in national currency
Group	1538	Short-term loans to non-bank credit institutions - in foreign currency
Group	1539	Short-term loans to non-bank credit institutions - in precious metals
Group	1540	Short-term loans to other financial institutions - in national currency
Group	1541	Short-term loans to other financial institutions - in foreign currency
Group	1542	Short-term loans to other financial institutions - in precious metals
Group	1554	Long-term loans to banks - in national currency
Group	1555	Long-term loans to banks - in foreign currency
Group	1556	Long-term loans to banks - in precious metals
Group	1557	Long-term loans to foreign central/national banks - in foreign currency
Group	1558	Long-term loans to foreign central/national banks - in precious metals
Group	1559	Long-term loans to non-bank credit institutions - in national currency
Group	1560	Long-term loans to non-bank credit institutions - in foreign currency
Group	1561	Long-term loans to non-bank credit institutions - in precious metals
Group	1562	Long-term loans to other financial institutions - in national currency
Group	1563	Long-term loans to other financial institutions - in foreign currency
Group	1564	Long-term loans to other financial institutions - in precious metals

153X0/153X5/154X0/154X5/155X0/155X5/156X0/156X5 (asset) - *These accounts are used for accounting of short-/long-term loans to resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.*

Amount of loans to the financial sector is recorded **on the debit side**.

Amounts returned on loans to the financial sector, referred to overdue principal debt accounts, documented as other debt instrument and written off are recorded **on the credit side**.

153X2/153X7/154X2/154X7/155X2/155X7/156X2/156X7 (asset) - *These accounts are used for accounting of accrued interest receivables on short-/long-term loans to resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.*

Interest receivables recognized in gains accounts on loans to the financial sector are recorded **on the debit side**.

Interest amounts received on loans to the financial sector, referred to overdue interest debt, documented as other debt instruments and written off are recorded **on the credit side**.

153X3/153X8/154X3/154X8/155X3/155X8/156X3/156X8 (asset) - These accounts are used for accounting of overdue principal on short-/long-term loans to resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.

Amount of overdue principal on loans to financial sector is recorded **on the debit side**.

Amount of principal debt received on loans to the financial sector, documented as other debt instruments and written off is recorded **on the credit side**.

153X4/153X9/154X4/154X9/155X4/155X9/156X4/156X9 (asset) - These accounts are used for accounting of overdue interest debt on short-/long-term loans to resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.

Amount of overdue interest debt on loans to the financial sector is recorded **on the debit side**.

Amount of interest debt received on loans to the financial sector, documented as other debt instruments and written off is recorded **on the credit side**.

Group 1571 Reverse REPO agreements with banks - in national currency

Group 1572 Reverse REPO agreements with banks - in foreign currency

Group 1574 Reverse REPO agreements with foreign central/national banks-in foreign currency

Group 1575 Reverse REPO agreements with NBCIs - in national currency

Group 1576 Reverse REPO agreements with NBCIs - in foreign currency

Group 1577 Reverse REPO agreements with other financial institutions - in national currency

Group 1578 Reverse REPO agreements with other financial institutions - in foreign currency

157X0/157X5 (asset) - These accounts are used for accounting of reverse Repo agreements with resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.

Amount of claims as of opening date on reverse Repo agreements with financial sector is recorded **on the debit side**

Amounts written off due to closing and cancellation of reverse Repo agreements with the financial sector are recorded **on the credit side**.

157X2/157X7 (asset) - These accounts are used for accounting of accrued interest receivables on reverse Repo agreements with resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.

Interest receivables recognized in gains on reverse Repo agreements with financial sector are recorded **on the debit side**.

Interest amounts received on reverse Repo agreements, referred to overdue interest debt accounts and written off are recorded **on the credit side**.

157X3/157X8 (asset) - These accounts are used for accounting of overdue principal debts on reverse Repo agreements with resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.

Overdue principals on reverse Repo agreements with financial sector are recorded **on the debit side**.

Overdue principal debts received on reverse Repo agreements with financial sector and written off are recorded **on the credit side**.

157X4/157X9 (asset) - These accounts are used for accounting of overdue interest debts on reverse Repo agreements with resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.

Overdue interest debts on reverse Repo agreements with financial sector are recorded **on the debit side**.

Overdue interest debts received on reverse Repo agreements with financial sector and written off are recorded **on the credit side**.

Group 1591 Impairment allowance on funds placed in and loans to financial sector in national currency

1591X (contra asset) - These accounts are used for accounting of impairment allowance on funds placed with and loans to resident/non-resident banks, foreign central/national banks, resident/non-resident NBCIs and other financial institutions.

Amount of funds placed with and loans to financial sector recovered and written off is recorded **on the debit side**.

Amount of impairment allowances on funds placed with and loans to financial sector recovered and written off is recorded **on the debit side**.

Group 1596 Adjustments of funds in and loans to financial sector in national currency

Group 1597 Adjustments of funds in and loans to financial sector in national currency

Group 1598 Adjustments of funds in and loans to financial sector in national currency

15960/15970/15980 (asset) - These accounts are used for accounting of positive adjustments to define amortized cost of funds placed with and loans to the financial sector and positive adjustments resulting from difference between contractual financial tools and market rates under relevant interest rates.

Amount of positive adjustments on funds placed with and loans to financial sector is recorded **on the debit side**.

Amortization cost of positive adjustments on funds placed with and loans issued to financial sector and balance amount written off on positive adjustments during derecognition is recorded **on the credit side**.

15961/15971/15981 (contra asset) - These accounts are used for accounting of negative adjustments to define amortized cost of funds placed with and loans to the financial sector and negative adjustments resulting from difference between contractual financial tools and market rates under relevant interest rates.

Amortization cost of negative adjustments on funds placed with and loans issued to financial sector and balance amount written off on negative adjustments during derecognition is recorded **on the debit side**.

Amount of negative adjustments on funds placed with and loans to financial sector is recorded **on the credit side**.

CLASS 16 Loans to budget organizations and state funds

Purpose: Accounts in this class are used for accounting of overdrafts on current accounts of budget organizations and state funds and loans issued.

Initial recognition: Overdrafts on current accounts of budget organizations and state funds and loans issued are recognized at fair value.

Valuation: Overdrafts on current accounts of budget organizations and state funds and loans issued are measured at amortized cost using an effective exchange rate method.

Overdrafts on current accounts of budget organizations and state funds and loans issued are regularly revalued in terms of depreciation and relevant reserves are created.

Derecognition: Overdrafts on current accounts of budget organizations and state funds and loans issued are derecognized when they are returned, liabilities are met under contractual conditions, documented as other debt instruments as per the IFRS and written off.

Group 1601	Current accounts of budget organizations in overdraft - in national currency
Group 1602	Current accounts of budget organizations in overdraft - in foreign currency
Group 1603	Current accounts of budget organizations in overdraft - in precious metals
Group 1604	Current accounts of state funds in overdraft - in national currency
Group 1605	Current accounts of state funds in overdraft - in foreign currency
Group 1606	Current accounts of state funds in overdraft - in precious metals

160X0/160X5 (asset) - These accounts are used for accounting of current accounts of the Central Treasury, other budget organizations, the SOFAZ and other state funds.

Amounts on overdrafts on current accounts of budget organizations and state funds are recorded **on the debit side**.

Amounts received on payment of overdrafts on current accounts of budget organizations and state funds, referred to overdue principal debts, documented as other debt instruments and written off are recorded **on the credit side**.

160X2/160X7 (asset) - These accounts are used for accounting of interest receivables on overdrafts of current accounts of the Central Treasury, other budget organizations, the SOFAZ and other state funds.

Interest receivables recognized on gains accounts on overdrafts of current accounts of budget organizations and state funds are recorded **on the debit side**.

Interest amounts received on overdrafts of budget organizations and state funds, referred to overdue interest debts, documented as other debt instruments and written off are recorded on the credit side.

160X3/160X8 (asset) - These accounts are used for accounting of overdue principal debt on overdrafts of current accounts of the Central Treasury, other budget organizations, the SOFAZ and other state funds.

Amounts of overdue principal debts on overdrafts of budget organizations and state funds are recorded **on the debit side**.

Amount of overdue principal debts received on overdrafts of budget organizations and state funds, documented as other debt instruments, and written off are recorded **on the credit side**.

160X4/160X9 (asset) - These accounts are used for accounting of overdue interest debt on overdrafts of current accounts of the Central Treasury, other budget organizations, the SOFAZ and other state funds.

Amounts of overdue interest debts on overdrafts of budget organizations and state funds are recorded **on the debit side**.

Amount of overdue interest debts received on overdrafts of budget organizations and state funds, documented as other debt instruments, and written off are recorded **on the credit side**.

Group 1611	Short-term loans to budget organizations - in national currency
Group 1612	Short-term loans to budget organizations - in foreign currency
Group 1613	Short-term loans to budget organizations - in precious metals
Group 1614	Short-term loans to state funds - in national currency
Group 1615	Short-term loans to state funds - in foreign currency
Group 1616	Short-term loans to state funds - in precious metals

- Group 1631** Long-term loans to budget organizations - in national currency
- Group 1632** Long-term loans to budget organizations - in foreign currency
- Group 1633** Long-term loans to budget organizations - in precious metals
- Group 1634** Long-term loans to state funds - in national currency
- Group 1635** Long-term loans to state funds - in foreign currency
- Group 1636** Long-term loans to state funds - in precious metals

161X0/161X5/163X0/163X5 (asset) - *These accounts are used for accounting of short/long term loans to the Central Treasury, other budget organizations, the SOFAZ and other state funds.*

Amount of loans to budget organizations and state funds is recorded **on the debit side**.

Amounts received on loans to budget organizations and state funds, referred to overdue principal debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

161X2/161X7/163X2/163X7 (asset) - *These accounts are used for accounting of accrued interest receivables on short/long term loans to the Central Treasury, other budget organizations, the SOFAZ and other state funds.*

Interest receivables recognized in gains accounts on loans to budget organizations and state funds are recorded **on the debit side**.

Amounts received on loans to budget organizations and state funds, referred to overdue interest debts, documented as other debt instruments written off are recorded **on the credit side**.

161X3/161X8/163X3/163X8 (asset) - *These accounts are used for accounting of overdue principal debts on short/long term loans to the Central Treasury, other budget organizations, the SOFAZ and other state funds.*

Amounts of overdue principal debts on loans to budget organizations and state funds are recorded **on the debit side**.

Amount of overdue principal debts received on loans to budget organizations and state funds, documented as other debt instruments and written off are recorded **on the credit side**.

161X4/161X9/163X4/163X9 (asset) - *These accounts are used for accounting of overdue interest debts on short/long term loans to the Central Treasury, other budget organizations, the SOFAZ and other state funds.*

Amounts of overdue interest debts on loans to budget organizations and state funds are recorded **on the debit side**.

Amount of overdue interest debts received on loans to budget organizations and state funds, documented as other debt instruments and written off are recorded **on the credit side**.

- Group 1691** Impairment allowance on loans to state funds and budget organizations - in national currency

1691X (contra asset) - *These accounts are used for accounting of impairment allowances on loans to budget organizations and state funds.*

Amount of impairment allowances recovered and written off on loans to budget organizations and state funds is recorded **on the debit side**.

Amount of impairment allowances created on loans to budget organizations and state funds is recorded **on the credit side**.

- Group 1696** Adjustments of loans to state funds and budget organizations - in national currency
- Group 1697** Adjustments of loans to state funds and budget organizations - in foreign currency
- Group 1698** Adjustments of loans to state funds and budget organizations - in precious metals

16960/16970/16980 (asset) - These accounts are used for accounting of positive adjustments on determining amortized cost of loans to budget organizations and state funds and positive adjustments resulting from difference between similar financial instruments and market rates under contractual interest rates.

Amount of positive adjustments on loans to budget organizations and state funds is recorded **on the debit side**.

Amortization amount of positive adjustments on loans to budget organizations and state funds and balance amount written off during derecognition of funds are recorded **on the credit side**.

16961/16971/16981 (contra asset) - These accounts are used for accounting of negative adjustments on determining amortized cost of loans to budget organizations and state funds and negative adjustments resulting from difference between similar financial instruments and market rates under contractual interest rates.

Amortization amount of negative adjustments on loans to budget organizations and state funds and balance amount written off during derecognition of funds are recorded **on the debit side**.

Amount of negative adjustments on loans to budget organizations and state funds is recorded **on the credit side**.

CLASS 17 Settlements with international financial institutions

Purpose: Accounts in this class are used for accounting of settlements with international FIs.

Initial recognition: Settlements with international FIs are recognized at fair value.

Valuation: Settlements with international financial institutions are measured at amortized cost using an effective interest rate method.

Derecognition: Settlements with international financial institutions are derecognized when amounts on liabilities are met under contractual conditions and written off.

Group 1701 Settlements with the International Monetary Fund - in national currency

Group 1702 Settlements with the International Monetary Fund - in foreign currency

Group 1703 Settlements with the International Monetary Fund - in special drawing rights

Group 1704 Settlements with other international financial institutions- in national currency

Group 1705 Settlements with other international financial institutions- in foreign currency

Group 1706 Settlements with international financial institutions- in precious metals

17011 (asset) – This account is used for accounting of the Quota of the Republic of Azerbaijan with the IMF. Balance of this account should be equal to that of account 37011.

Amounts transferred on increase and revaluation of IMF Quota are recorded **on the debit side**.

Amounts returned on decrease and revaluation of IMF Quota are recorded **on the credit side**.

17012/17042 (asset) - *These accounts are used for accounting of securities issued on loans from the IMF and other FIs. Balance of this account should be equal to those of accounts 37012 and 37042.*

Value of securities issued on increase in principal of loans from the IMF and other international FIs and revaluation is recorded **on the debit side**.

Value of securities returned on decrease in principal of loans from the IMF and other international FIs and revaluation is recorded **on the credit side**.

17016/17026/17036 (asset) - *These accounts are used for accounting of other settlements with the IMF.*

Amounts credited on other settlements with the IMF are recorded **on the debit side**.

Amounts debited on other settlements with the IMF are recorded **on the credit side**.

17023/17033 (asset) - *These accounts are used for accounting of deposits placed with the IMF.*

Amount of deposits placed with the IMF is recorded **on the debit side**.

Amounts returned on **deposits** placed with the IMF are recorded **on the credit side**.

17046/17056 (asset) - *These accounts are used for accounting of settlements (grants, bonuses, financial aids, etc) with other international FIs (the World Bank, the International Finance Corporation, the European Bank for Reconstruction and Development, the Islamic Development Bank etc.).*

Amounts credited on settlements with other international FIs are recorded **on the debit side**.

Amounts debited on settlements with other international FIs are recorded **on the credit side**.

17066 (asset) - *This account is used for accounting of settlements with international FIs in precious metals.*

Amounts credited on settlements with international FIs are recorded **on the debit side**.

Amounts debited on settlements with international FIs are recorded **on the credit side**.

170X7 (asset) - *These accounts are used for accounting of accrued interest receivables on settlements with the IMF and other international FIs.*

Interest receivables recognized in gains accounts on settlements with international FIs are recorded **on the debit side**.

Interest amounts received on settlements with international FIs and written off are recorded **on the credit side**.

Group 1796 Adjustments of settlements with international financial institutions- in national currency

Group 1797 Adjustments of settlements with international financial institutions- in foreign currency

Group 1798 Adjustments of settlements with international financial institutions- in precious metals

17960/17970/17980 (asset) - *These accounts are used for accounting of positive adjustments on determining amortized cost of settlements with international FIs and positive adjustments resulting from difference between market rates on similar financial instruments under contractual interest rates.*

Amount on positive adjustments on settlements with international FIs is recorded **on the debit side**.

Amount of amortized cost of positive adjustments on settlements with international FIs and balance amount written off on positive adjustments during derecognition of funds is recorded **on the credit side**.

17961/17971/17981 (contra asset) - These accounts are used for accounting of negative adjustments on determining amortized cost of settlements with international FIs and negative adjustments resulting from difference between market rates on similar financial instruments under contractual interest rates.

Amount of amortized cost of negative adjustments on settlements with international FIs and balance amount written off on negative adjustments during derecognition of funds is recorded on **the debit side**.

Amount on negative adjustments on settlements with international FIs is recorded **on the credit side**.

CLASS 18 Loans to state owned legal entities, municipalities, and public organizations

Purpose: Accounts in this class are used for accounting of overdrafts on current accounts of state-owned legal entities, municipalities and public organizations and loans issued.

Initial recognitions: Overdrafts on current accounts of state-owned legal entities, municipalities and public organizations and loans issued are recognized at fair value.

Valuation: Overdrafts on current accounts of state-owned legal entities, municipalities and public organizations and loans issued are measured at amortized cost using an effective interest rate method.

Overdrafts on current accounts of state-owned legal entities, municipalities and public organizations and loans issued are regularly revalued in terms of depreciation and relevant reserves are created.

Derecognition: Overdrafts on current accounts of state-owned legal entities, municipalities and public organizations and loans issued are derecognized when they are returned, liabilities are met under contractual conditions, documented as other debt instruments as per the IFRS and written off.

- Group 1801** Current accounts of state-owned legal entities operating in mining sector in overdraft in national currency
- Group 1811** Current accounts of state-owned legal entities operating in mining sector in overdraft - in foreign currency
- Group 1821** Current accounts of state-owned legal entities operating in mining sector in overdraft - in precious metals
- Group 1802** Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
- Group 1812** Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
- Group 1822** Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
- Group 1803** Current accounts of state-owned legal entities operating in building and construction sector - in national currency
- Group 1813** Current accounts of state-owned legal entities operating in building and construction sector - in foreign currency
- Group 1823** Current accounts of state-owned legal entities operating in building and construction sector - in precious metals
- Group 1804** Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
- Group 1814** Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
- Group 1824** Current accounts of state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals

- Group 1805** Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in national currency
- Group 1815** Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in foreign currency
- Group 1825** Current accounts of state-owned legal entities operating in transportation and communication sector in overdraft - in precious metals
- Group 1806** Current accounts of state-owned legal entities operating in retail and services sector in overdraft - in national currency
- Group 1816** Current accounts of state-owned legal entities operating in retail and services sector in overdraft - in foreign currency
- Group 1826** Current accounts of state-owned legal entities operating in retail and services sector in overdraft - in precious metals
- Group 1807** Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in national currency
- Group 1817** Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in foreign currency
- Group 1827** Current accounts of state-owned legal entities operating in agricultural, forestry and fishing sector in overdraft - in precious metals
- Group 1808** Current accounts of state-owned legal entities operating in real estate sector in overdraft - in national currency
- Group 1818** Current accounts of state-owned legal entities operating in real estate sector in overdraft - in foreign currency
- Group 1828** Current accounts of state-owned legal entities operating in real estate sector in overdraft - in precious metals
- Group 1809** Current accounts of state-owned legal entities operating in other sectors in overdraft - in national currency
- Group 1819** Current accounts of state-owned legal entities operating in other sectors in overdraft - in foreign currency
- Group 1829** Current accounts of state-owned legal entities operating in other sectors in overdraft - in precious metals

180X0/181X0/182X0 (asset) - *These accounts are used for accounting of overdrafts on current accounts of state-owned legal entities, municipalities, and public organizations.*

Amount of overdrafts on current accounts of state-owned legal entities, municipalities and public organizations is recorded on the debit side.

Amounts received for payment of overdrafts on current accounts of state-owned legal entities, municipalities, and public organizations, referred to overdue principal debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

180X2/181X2/182X2 (asset) - *These accounts are used for accounting of accrued interest receivables on overdrafts of current accounts of state-owned legal entities, municipalities, and public organizations.*

Interest receivables recognized in gains accounts on overdrafts of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts received on overdrafts of state-owned legal entities, municipalities, and public organizations, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

180X3/181X3/182X3 (asset) - *These accounts are used for accounting of overdue principal debts on overdrafts*

of current accounts of state-owned legal entities, municipalities, and public organizations.

Amount of overdue principal debts on overdrafts of state-owned legal entities, municipalities and public organizations is recorded **on the debit side**.

Amounts of overdue principal debts received on overdrafts of state-owned legal entities, municipalities, and public organizations, documented as other debt instruments, and written off are recorded **on the credit side**.

180X4/181X4/182X4 (asset) - *These accounts are used for accounting of overdue interest debts on overdrafts of current accounts of state-owned legal entities, municipalities, and public organizations.*

Amount of overdue interest debts on overdrafts of state-owned legal entities, municipalities and public organizations is recorded **on the debit side**.

Amounts of overdue interest debts received on overdrafts of state-owned legal entities, municipalities, and public organizations, documented as other debt instruments, and written off are recorded **on the credit side**.

- Group 1831** Short-term loans to state-owned legal entities operating in mining sector- in national currency
- Group 1841** Short-term loans to state-owned legal entities operating in mining sector- in foreign currency
- Group 1851** Short-term loans to state-owned legal entities operating in mining sector- in precious metals
- Group 1832** Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector- in national currency
- Group 1842** Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
- Group 1852** Short-term loans to state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
- Group 1833** Short-term loans to state-owned legal entities operating in building and construction sector- in national currency
- Group 1843** Short-term loans to state-owned legal entities operating in building and construction sector- in foreign currency
- Group 1853** Short-term loans to state-owned legal entities operating in building and construction sector- in precious metals
- Group 1834** Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
- Group 1844** Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
- Group 1854** Short-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
- Group 1835** Short-term loans to state-owned legal entities operating in transportation and communication sector- in national currency
- Group 1845** Short-term loans to state-owned legal entities operating in transportation and communication sector- in foreign currency
- Group 1855** Short-term loans to state-owned legal entities operating in transportation and communication sector- in precious metals
- Group 1836** Short-term loans to state-owned legal entities operating in retail and services sector- in national currency
- Group 1846** Short-term loans to state-owned legal entities operating in retail and services sector- in foreign currency

- Group 1856** Short-term loans to state-owned legal entities operating in retail and services sector- in precious metals
- Group 1837** Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
- Group 1847** Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency
- Group 1857** Short-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
- Group 1838** Short-term loans to state-owned legal entities operating in real estate sector- in national currency
- Group 1848** Short-term loans to state-owned legal entities operating in real estate sector- in foreign currency
- Group 1858** Short-term loans to state-owned legal entities operating in real estate sector- in precious metals
- Group 1839** Short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
- Group 1849** Short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
- Group 1859** Short-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals
- Group 1861** Long-term loans to state-owned legal entities operating in mining sector - in national currency
- Group 1871** Long-term loans to state-owned legal entities operating in mining sector - in foreign currency
- Group 1881** Long-term loans to state-owned legal entities operating in mining sector - in precious metals
- Group 1862** Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
- Group 1872** Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
- Group 1882** Long-term loans to state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
- Group 1863** Long-term loans to state-owned legal entities operating in building and construction sector - in national currency
- Group 1873** Long-term loans to state-owned legal entities operating in building and construction sector - in foreign currency
- Group 1883** Long-term loans to state-owned legal entities operating in building and construction sector - in precious metals
- Group 1864** Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in national currency
- Group 1874** Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
- Group 1884** Long-term loans to state-owned legal entities operating in industrial and manufacturing sector - in precious metals
- Group 1865** Long-term loans to state-owned legal entities operating in transportation and communication sector - in national currency
- Group 1875** Long-term loans to state-owned legal entities operating in transportation and communication sector - in foreign currency
- Group 1885** Long-term loans to state-owned legal entities operating in transportation and communication sector - in precious metals
- Group 1866** Long-term loans to state-owned operating in retail and services sector - in national currency

- Group 1876** Long-term loans to state-owned operating in retail and services sector - in foreign currency
- Group 1886** Long-term loans to state-owned operating in retail and services sector - in precious metals
- Group 1867** Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in national currency
- Group 1877** Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in foreign currency
- Group 1887** Long-term loans to state-owned legal entities operating in agricultural, forestry and fishing sector - in precious metals
- Group 1868** Long-term loans to state-owned legal entities operating in real estate sector - in national currency
- Group 1878** Long-term loans to state-owned legal entities operating in real estate sector - in foreign currency
- Group 1888** Long-term loans to state-owned legal entities operating in real estate sector - in precious metals
- Group 1869** Long-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in national currency
- Group 1879** Long-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in foreign currency
- Group 1889** Long-term loans to state-owned legal entities, municipalities and public organizations operating in other sectors - in precious metals

183X0/184X0/185X0/186X0/187X0/188X0 (asset) - *These accounts are used for accounting of short/long term loans to state-owned legal entities, municipalities, and public organizations.*

Amount of loans to state-owned legal entities, municipalities and public organizations is recorded **on the debit side**.

Amounts returned on loans to state-owned legal entities, municipalities, and public organizations, referred to overdue principal debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

183X2/184X2/185X2/186X2/187X2/188X2 (asset) - *These accounts are used for accounting of accrued interest receivables on short/long term loans to state-owned legal entities, municipalities, and public organizations.*

Interest receivables recognized in gains accounts on loans to state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts received on loans to state-owned legal entities, municipalities, and public organizations, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

183X3/184X3/185X3/186X3/187X3/188X3 (asset) - *These accounts are used for accounting of overdue principal debt on short/long term loans to state-owned legal entities, municipalities, and public organizations.*

Amount of principal debts on overdue principal on loans to state-owned legal entities, municipalities and public organizations is recorded **on the debit side**.

Amounts of overdue principal received on loans to state-owned legal entities, municipalities, and public organizations, documented as other debt instruments and written off are recorded **on the credit side**.

183X4/184X4/185X4/186X4/187X4/188X4 (asset) - *These accounts are used for accounting of overdue interest debt on short/long term loans to state-owned legal entities, municipalities, and public organizations.*

Amount of interest debts on overdue interest on loans to state-owned legal entities, municipalities and public organizations is recorded **on the debit side**.

Amounts of overdue interest received on loans to state-owned legal entities, municipalities, and public organizations, documented as other debt instruments and written off are recorded **on the credit side**.

Group 1891 Impairment allowance on loans to state-owned legal entities, municipalities, and public organizations - in national currency

1891X (contra asset) - *These accounts are used for accounting of impairment allowances on loans to state-owned legal entities, municipalities, and public organizations.*

Amount of impairment allowances on loans to state-owned legal entities, municipalities and public organizations recovered and written off is recorded **on the debit side**.

Amount of impairment allowances on loans to state-owned legal entities, municipalities and public organizations is recorded **on the credit side**.

Group 1896 Adjustments on loans to state-owned legal entities, municipalities, and public organizations - in national currency

Group 1897 Adjustments on loans to state-owned legal entities, municipalities, and public organizations - in foreign currency

Group 1898 Adjustments on loans to state-owned legal entities, municipalities, and public organizations - in precious metals

18960/18970/18980 (asset) - *These accounts are used for accounting of positive adjustments on determining amortized cost of loans to state-owned legal entities, municipalities and public organizations and positive adjustments resulting from the difference between market rates on similar financial instruments under contractual interest rates.*

Amount of positive adjustments on loans to state-owned legal entities, municipalities and public organizations is recorded **on the debit side**.

Amortization amount of positive adjustments on loans to state-owned legal entities, municipalities and public organizations and balance amount written off on positive adjustments during derecognition of funds are recorded **on the credit side**.

18961/18971/18981 (contra asset) - *These accounts are used for accounting of negative adjustments on determining amortized cost of loans to state-owned legal entities, municipalities and public organizations and negative adjustments resulting from the difference between market rates on similar financial instruments under contractual interest rates.*

Amortization amount of negative adjustments on loans to state-owned legal entities, municipalities and public organizations and balance amount written off on positive adjustments during derecognition of funds are recorded **on the debit side**.

Amount of negative adjustments on loans to state-owned legal entities, municipalities and public organizations is recorded **on the credit side**.

CLASS 20 Loans to non-state-owned legal entities

Purpose: Accounts in this class are used for accounting of overdrafts on current accounts of and loans to non-state-owned legal entities.

Initial recognition: Overdrafts on current accounts of non-state-owned legal entities and loans issued are recognized at fair value.

Valuation: Overdrafts on current accounts of non-state-owned legal entities and loans issued are measured at amortized cost using the effective interest rate method.

Overdrafts on current accounts of non-state-owned legal entities and loans issued are regularly revalued in terms of depreciation and relevant reserves are created.

Derecognition: Overdrafts on current accounts of non-state owned legal entities and loans issued are derecognized when they are returned, liabilities are met under contractual conditions, ~~current~~ as other debt instruments as per the IFRS vø and written off.

- Group 2001** Current accounts of non-state-owned legal entities in mining sector in overdraft - in national currency
- Group 2011** Current accounts of non-state-owned legal entities in mining sector in overdraft - in foreign currency
- Group 2021** Current accounts of non-state-owned legal entities in mining sector in overdraft - in precious metals
- Group 2002** Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in national currency
- Group 2012** Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in foreign currency
- Group 2022** Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector in overdraft - in precious metals
- Group 2003** Current accounts of non-state-owned legal entities operating in building and construction sector in overdraft - in national currency
- Group 2013** Current accounts of non-state-owned legal entities operating in building and construction sector in overdraft - in foreign currency
- Group 2023** Current accounts of non-state-owned legal entities operating in building and construction sector in overdraft - in precious metals
- Group 2004** Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in national currency
- Group 2014** Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in foreign currency
- Group 2024** Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector in overdraft - in precious metals
- Group 2005** Current accounts of non-state-owned legal entities operating in transportation and communication sector - in national currency
- Group 2015** Current accounts of non-state-owned legal entities operating in transportation and communication sector - in foreign currency
- Group 2025** Current accounts of non-state-owned legal entities operating in transportation and communication sector - in precious metals
- Group 2006** Current accounts of non-state-owned legal entities operating in retail and services sector in overdraft - in national currency

Group 2016	Current accounts of non-state-owned legal entities operating in retail and services sector in overdraft - in foreign currency
Group 2026	Current accounts of non-state-owned legal entities operating in retail and services sector in overdraft - in precious metals
Group 2007	Current accounts of non-state-owned legal entities operating in agriculture, forestry, or fishing sector - in national currency
Group 2017	Current accounts of non-state-owned legal entities operating in agriculture, forestry, or fishing sector - in foreign currency
Group 2027	Current accounts of non-state-owned legal entities operating in agriculture, forestry, or fishing sector - in precious metals
Group 2008	Current accounts of non-state-owned legal entities operating in real estate sector in overdraft - in national currency
Group 2018	Current accounts of non-state-owned legal entities operating in real estate sector in overdraft - in foreign currency
Group 2028	Current accounts of non-state-owned legal entities operating in real estate sector in overdraft - in precious metals
Group 2009	Current accounts of non-state-owned legal entities operating in other sectors in overdraft - in national currency
Group 2019	Current accounts of non-state-owned legal entities operating in other sectors in overdraft - in foreign currency
Group 2029	Current accounts of non-state-owned legal entities operating in other sectors in overdraft - in precious metals

200X0/200X5/201X0/201X5/202X0/202X5 (asset) - These accounts are used for accounting of overdrafts on current accounts of non-state-owned resident/non-resident legal entities.

Amount of overdrafts on current accounts of non-state owned legal entities is recorded **on the debit side**.

Amounts received for payment of overdrafts on current accounts of non-state-owned legal entities, referred to overdue principal debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

200X2/200X7/201X2/201X7/202X2/202X7 (asset) - These accounts are used for accounting of accrued interest receivables on overdrafts of current accounts of non-state-owned resident/non-resident legal entities.

Interest receivables recognized in gains accounts on overdrafts of non-state-owned legal entities are recorded **on the debit side**.

Amounts received on overdrafts of non-state-owned legal entities, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

200X3/200X8/201X3/201X8/202X3/202X8 (asset) - These accounts are used for accounting of overdrafts of current accounts of non-state-owned resident/non-resident legal entities.

Amount of overdue principal on overdrafts of non-state-owned legal entities are recorded **on the debit side**.

Amount of overdue principal received on overdrafts of non-state-owned legal entities, **documented as**

other debt instruments, and written off are recorded **on the credit side**.

200X4/200X9/201X4/201X9/202X4/202X9 (asset) - These accounts are used for accounting of overdue interest debts on overdrafts of current accounts of non-state-owned resident/non-resident legal entities.

Amount of overdue interest debts on overdrafts of non-state-owned legal entities is recorded **on the debit side**.

Amount of overdue interest debts received on overdrafts of non-state-owned legal entities, **documented** as other debt instruments, and written off is recorded **on the credit side**.

- Group 2031** Short-term loans to non-state-owned legal entities operating in mining sector - in national currency
- Group 2041** Short-term loans to non-state-owned legal entities operating in mining sector - in foreign currency
- Group 2051** Short-term loans to non-state-owned legal entities operating in mining sector - in precious metals
- Group 2032** Short-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
- Group 2042** Short-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
- Group 2052** Short-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
- Group 2033** Short-term loans to non-state-owned legal entities operating in building and construction sector - in national currency
- Group 2043** Short-term loans to non-state-owned legal entities operating in building and construction sector - in foreign currency
- Group 2053** Short-term loans to non-state-owned legal entities operating in building and construction sector - in precious metals
- Group 2034** Short-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
- Group 2044** Short-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
- Group 2054** Short-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
- Group 2035** Short-term loans to non-state-owned legal entities operating in transportation and communication sector - in national currency
- Group 2045** Short-term loans to non-state-owned legal entities operating in transportation and communication sector - in foreign currency
- Group 2055** Short-term loans to non-state-owned legal entities operating in transportation and communication sector - in precious metals

- Group 2036** Short-term loans to non-state-owned legal entities operating in retail and services sector - in national currency
- Group 2046** Short-term loans to non-state-owned legal entities operating in retail and services sector - in foreign currency
- Group 2056** Short-term loans to non-state-owned legal entities operating in retail and services sector - in precious metals
- Group 2037** Short-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
- Group 2047** Short-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
- Group 2057** Short-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
- Group 2038** Short-term loans to non-state-owned legal entities operating in real estate sector - in national currency
- Group 2048** Short-term loans to non-state-owned legal entities operating in real estate sector - in foreign currency
- Group 2058** Short-term loans to non-state-owned legal entities operating in real estate sector - in precious metals
- Group 2039** Short-term loans to non-state-owned legal entities operating in other sectors - in national currency
- Group 2049** Short-term loans to non-state-owned legal entities operating in other sectors - in foreign currency
- Group 2059** Short-term loans to non-state-owned legal entities operating in other sectors - in precious metals
- Group 2061** Long-term loans to non-state-owned legal entities operating in mining sector - in national currency
- Group 2071** Long-term loans to non-state-owned legal entities operating in mining sector - in foreign currency
- Group 2081** Long-term loans to non-state-owned legal entities operating in mining sector - in precious metals
- Group 2062** Long-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
- Group 2072** Long-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
- Group 2082** Long-term loans to non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
- Group 2063** Long-term loans to non-state-owned legal entities operating in building and construction sector - in national currency
- Group 2073** Long-term loans to non-state-owned legal entities operating in building and construction sector - in foreign currency

- Group 2083** Long-term loans to non-state-owned legal entities operating in building and construction sector - in precious metals
- Group 2064** Long-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
- Group 2074** Long-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
- Group 2084** Long-term loans to non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
- Group 2065** Long-term loans to non-state-owned legal entities operating in transportation and communication sector - in national currency
- Group 2075** Long-term loans to non-state-owned legal entities operating in transportation and communication sector - in foreign currency
- Group 2085** Long-term loans to non-state-owned legal entities operating in transportation and communication sector - in precious metals
- Group 2066** Long-term loans to non-state-owned legal entities operating in retail and services sector - in national currency
- Group 2076** Long-term loans to non-state-owned legal entities operating in retail and services sector - in foreign currency
- Group 2086** Long-term loans to non-state-owned legal entities operating in retail and services sector - in precious metals
- Group 2067** Long-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in national currency
- Group 2077** Long-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in foreign currency
- Group 2087** Long-term loans to non-state-owned legal entities operating in agricultural, forestry or fishing sector - in precious metals
- Group 2068** Long-term loans to non-state-owned legal entities operating in real estate sector - in national currency
- Group 2078** Long-term loans to non-state-owned legal entities operating in real estate sector - in foreign currency
- Group 2088** Long-term loans to non-state-owned legal entities operating in real estate sector - in precious metals
- Group 2069** Long-term loans to non-state-owned legal entities operating in other sectors - in national currency
- Group 2079** Long-term loans to non-state-owned legal entities operating in other sectors - in foreign currency
- Group 2089** Long-term loans to non-state-owned legal entities operating in other sectors - in precious metals

203X0/203X5/204X0/204X5/205X0/205X5/206X0/206X5/207X0/207X5/208X0/ 208X5 (asset) - *These accounts are used for accounting of short/long term loans to non-state owned resident/non-resident legal entities.*

Amount of loans to non-state-owned legal entities is recorded **on the debit side**.

Amounts returned on loans to non-state-owned legal entities, referred to overdue principal debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

203X2/203X7/204X2/204X7/205X2/205X7/206X2/206X7/207X2/207X7/208X2/ 208X7 (asset) - *These accounts are used for accounting of accrued interest receivables on short/long term loans to non-state owned resident/non-resident legal entities.*

Interest receivables recognized in gains accounts on loans to non-state-owned legal entities are recorded **on the debit side**.

Amounts received on loans to non-state-owned legal entities, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

203X3/203X8/204X3/204X8/205X3/205X8/206X3/206X8/207X3/207X8/208X3/ 208X8 (asset) - *These accounts are used for accounting of overdue principal debts on short/long term loans to non-state owned resident/non-resident legal entities.*

Amount of overdue principal debts on loans to non-state-owned legal entities is recorded **on the debit side**.

Amount of overdue principal debt received on loans to non-state-owned legal entities, documented as other debt instruments and written off is recorded **on the credit side**.

203X4/203X9/204X4/204X9/205X4/205X9/206X4/206X9/207X4/207X9/208X4/ 208X9 (asset) - *These accounts are used for accounting of overdue interest debts on short/long term loans to non-state owned resident/non-resident legal entities.*

Amount of overdue interest debts on loans to non-state-owned legal entities is recorded **on a debit of accounts**.

Amount of overdue interest debt received on loans to non-state-owned legal entities, documented as other debt instruments and written off is recorded **on the credit side**.

Group 2091 Impairment allowance on loans to non-state-owned legal entities - in national currency

2091X (contra asset) - *These accounts are used for accounting of impairment allowances on loans to non-state-owned resident/non-resident legal entities.*

Amount of impairment allowances recovered and written off on loans to non-state-owned legal entities is recorded **on the debit side**.

Amount of impairment allowances created on loans to non-state-owned legal entities is recorded **on the credit side**.

Group 2096 Adjustments of loans to non-state-owned legal entities -in national currency

Group 2097 Adjustments of loans to non-state-owned legal entities -in foreign currency

Group 2098 Adjustments of loans to non-state-owned legal entities -in precious metals

20960/20970/20980 (asset) - *These accounts are used for accounting of positive adjustments on determining amortized cost of loans to non-state-owned resident/non-resident legal entities and positive adjustments resulting from difference market rates on similar market tools under contractual interest rates.*

Amount of positive adjustments on loans to non-state owned legal entities is recorded **on the debit side**.

Amortized amount of positive adjustments on loans to non-state-owned legal entities and balance amount written off on positive adjustments during derecognition of funds are recorded **on the credit side**.

20961/20971/20981 (contra asset) - *These accounts are used for accounting of negative adjustments on determining amortized cost of loans to non-state-owned resident/non-resident legal entities and negative adjustments resulting from difference market rates on similar market tools under contractual interest rates.*

Amortized amount of negative adjustments on loans to non-state owned legal entities and balance amount written off on negative adjustments during derecognition of funds are recorded **on the debit side**.

Amount of negative adjustments on loans to non-state-owned legal entities is recorded **on the credit side**.

CLASS 21 Loans to individuals and entrepreneurs

Purpose: Accounts in this class are used for accounting of overdrafts on current accounts of and loans to individuals and entrepreneurs.

Initial recognition: Overdrafts on current accounts of and loans to individuals and entrepreneurs are recognized at fair value.

Valuation: Overdrafts on current accounts of and loans to individuals and entrepreneurs are measured at amortized cost using the effective exchange rate method.

Overdrafts on current accounts of and loans to individuals and entrepreneurs are regularly revaluated in terms of depreciation and relevant reserves are created.

Derecognition: Overdrafts on current accounts of and loans to individuals and entrepreneurs are derecognized, when they are returned, liabilities are met under contractual conditions, documented as other debt instruments as per the IFRS and written off.

Group 2101 Current accounts of individuals in overdraft - in national currency

Group 2102 Current accounts of individuals in overdraft - in foreign currency

Group 2104 Current accounts of entrepreneurs in overdraft - in national currency

Group 2105 Current accounts of entrepreneurs in overdraft - in foreign currency

Group 2106 Current accounts of entrepreneurs in overdraft - in precious metals

210X0/210X5 (asset) - *These accounts are used for accounting of overdrafts on current accounts of resident/non-resident individuals and entrepreneurs.*

Amount of overdrafts on current accounts of individuals and entrepreneurs are recorded **on the debit side**.

Amounts received for payment of overdrafts on current accounts of individuals and entrepreneurs referred to overdue principal debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

210X2/210X7 (asset) - *These accounts are used for accounting of accrued interest receivables on overdrafts of current accounts of resident/non-resident individuals and entrepreneurs.*

Interest receivables recognized in gains accounts on overdrafts of individuals and entrepreneurs are recorded **on the debit side**.

Amounts received on overdrafts of individuals and entrepreneurs, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

210X3/210X8 (asset) - *These accounts are used for accounting of overdue principal debts on overdrafts of current accounts of resident/non-resident individuals and entrepreneurs.*

Amount of overdue principal on overdrafts of individuals and entrepreneurs is recorded **on the debit side**.

Amount of principal debts received on overdrafts of individuals and entrepreneurs, documented as other debt instruments, and written off are recorded **on the credit side**.

210X4/210X9 (asset) - *These accounts are used for accounting of overdue interest debts on overdrafts of current accounts of resident/non-resident individuals and entrepreneurs.*

Amount of overdue interest debts on overdrafts of individuals and entrepreneurs is recorded **on the debit side**.

Amount of interest debts received on overdrafts of individuals and entrepreneurs, documented as other debt instruments, and written off are recorded **on the credit side**.

Group 2107 Loans to individuals issued under plastic cards - in national currency

Group 2108 Loans to individuals issued under plastic cards - in foreign currency

Group 2111 Short-term loans to individuals - in national currency

Group 2112 Short-term loans to individuals - in foreign currency

Group 2114 Short-term loans to entrepreneurs - in national currency

Group 2115 Short-term loans to entrepreneurs - in foreign currency

Group 2116 Short-term loans to entrepreneurs - in precious metals

Group 2121 Long-term loans to individuals - in national currency

Group 2122 Long-term loans to individuals - in foreign currency

Group 2124 Long-term loans to entrepreneurs - in national currency

Group 2125 Long-term loans to entrepreneurs - in foreign currency

Group 2126 Long-term loans to entrepreneurs - in precious metals

210X0/210X5/211X0/211X5/212X0/212X5(asset) - *These accounts are used for accounting of short/long term loans to resident/non-resident individuals and.*

Amount of loans to individuals and entrepreneurs is recorded **on the debit side**.

Amounts returned on loans to individuals and entrepreneurs, referred to overdue principal debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

210X2/210X7/211X2/211X7/212X2/212X7 (asset) - *These accounts are used for accrued interest receivables on short/long term loans to resident/non-resident individuals and entrepreneurs.*

Interest receivables recognized on loans to individuals and entrepreneurs are recorded **on the debit side**.

Amounts received on loans to individuals and entrepreneurs, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

210X3/210X8/211X3/211X8/212X3/212X8 (asset) - *These accounts are used for accounting of overdue principal debts on short/long term loans to resident/non-resident individuals and entrepreneurs.*

Amount of overdue principal on loans to individuals and entrepreneurs is recorded **on the debit side**.

Amount of overdue principal received on loans to individuals and entrepreneurs, documented as other debt instruments and written off is recorded **on the credit side**.

210X4/210X9/211X4/211X9/212X4/212X9 (asset) - *These accounts are used for accounting of overdue interest debts on short/long term loans to resident/non-resident individuals and entrepreneurs.*

Amount of overdue interest on loans to individuals and entrepreneurs is recorded **on the debit side**.

Amount of overdue principal received on loans to individuals and entrepreneurs, documented as other debt instruments and written off is recorded **on the credit side**.

Group 2191 Impairment allowance on loans to individuals and entrepreneurs - in national currency

2191X (contra asset) - These accounts are used for accounting of impairment allowances on loans to resident/non-resident individuals and entrepreneurs.

Amount of impairment allowances recovered and written off on loans to individuals and entrepreneurs is recorded **on the debit side**.

Amount of impairment allowances created on loans to individuals and entrepreneurs is recorded **on the credit side**.

Group 2196 Adjustments on loans to individuals and entrepreneurs- in national currency

Group 2197 Adjustments on loans to individuals and entrepreneurs- in foreign currency

Group 2198 Adjustments on loans to individuals and entrepreneurs- in precious metals

21960/21970/21980 (asset) - These accounts are used for accounting of positive adjustments on determining amortized cost of loans to resident/non-resident individuals and entrepreneurs and positive adjustments resulting from the difference between market rates on similar financial instruments under contractual interest rates.

Amount of positive adjustments on loans to individuals and entrepreneurs is recorded **on the debit side**.

Amortized cost of positive adjustments on loans to individuals and entrepreneurs and balance amount written off on positive adjustments during derecognition of funds is recorded **on the credit side**.

21961/21971/21981 (contra asset) - These accounts are used for accounting of negative adjustments on determining amortized cost of loans to resident/non-resident individuals and entrepreneurs and negative adjustments resulting from the difference between market rates on similar financial instruments under contractual interest rates.

Amortized cost of negative adjustments on loans to individuals and entrepreneurs and balance amount written off on negative adjustments during derecognition of funds is recorded **on the debit side**.

Amount of positive adjustments on loans to individuals and entrepreneurs is recorded **on the credit side**.

CLASS 23 Other loans and operations

Purpose: Accounts in this class are used for accounting of other loans and operations.

Initial recognition: Other loans and operations are recognized at fair value.

Valuation: Other loans and operations are measured at amortized cost using the effective exchange rate method. Other loans and operations are regularly revaluated in terms of depreciation and relevant reserves are created.

Derecognition: Other loans and operations are derecognized when they are repaid, liabilities are met under contractual conditions, documented as other debt instruments as per the IFRS and written off.

Group 2301 Short-term loans issued under letters of credit - in national currency

Group 2302 Short-term loans issued under letters of credit - in foreign currency

Group 2303 Short-term loans issued under guarantee letters - in national currency

Group 2304 Short-term loans issued under guarantee letters - in foreign currency

Group 2307 Other short-term loans - in national currency

Group 2308	Other short-term loans - in foreign currency
Group 2309	Other short-term loans - in precious metals
Group 2311	Long-term loans issued under letters of credit - in national currency
Group 2312	Long-term loans issued under letters of credit - in foreign currency
Group 2313	Long-term loans issued under guarantee letters - in national currency
Group 2314	Long-term loans issued under guarantee letters - in foreign currency
Group 2317	Other long-term loans - in national currency
Group 2318	Other long-term loans - in foreign currency
Group 2319	Other long-term loans - in precious metals

230X0/231X0 (asset) - *These accounts are used for accounting of short/long term loans issued under letters of credit and guarantees and other short/long term loans.*

Amount of short/long term loans under letters of credit and guarantees and other short/long term deposits is recorded **on the debit side**.

Amounts repaid on short/long term loans under letters of credit and guarantees and other short/long term loans, referred to overdue principal debt accounts, documented as other debt instruments and written off is recorded **on the credit side**.

230X2/231X2 (asset) - *These accounts are used for accounting of accrued interest receivables on short/long term loans issued under letters of credit and guarantees and other short/long term loans.*

Interest receivables on short/long term loans under letters of credit and guarantees and other short/long term loans recognized in gains accounts are recorded **on the debit side**.

Amounts received on short/long term loans under letters of credit and guarantees and other short/long term loans, referred to overdue interest debt accounts, documented as other debt instruments and written off are recorded **on the credit side**.

230X3/231X3 (asset) - *These accounts are used for accounting of overdue principal debt on short/long term loans issued under letters of credit and guarantees and other short/long term loans.*

Amount of overdue principal debt on short/long term loans under letters of credit and guarantees and other short/long term loans is recorded **on the debit side**.

Amount of overdue principal received on short/long term loans under letters of credit and guarantees and other short/long term loans, documented as other debt instruments and written off is recorded **on the credit side**.

230X4/231X4 (asset) - *These accounts are used for accounting of overdue interest debt on short/long term loans issued under letters of credit and guarantees and other short/long term loans.*

Amount of overdue interest debt on short/long term loans under letters of credit and guarantees and other short/long term loans is recorded **on the debit side**.

Amount of overdue interest received on short/long term loans under letters of credit and guarantees and other short/long term loans, documented as other debt instruments and written off is recorded **on the credit side**.

Group 2320	Broker operations - in national currency
Group 2321	Broker operations - in foreign currency
Group 2322	Leasing operations - in national currency
Group 2323	Leasing operations - in foreign currency
Group 2324	Factoring operations- in national currency

Group 2325	Factoring operations- in foreign currency
Group 2326	Forfeiting operations - in national currency
Group 2327	Forfeiting operations - in foreign currency
Group 2328	Underwriting and market-maker operations - in national currency
Group 2329	Underwriting and market-maker operations - in foreign currency
Group 2330	Other operations - in national currency
Group 2331	Other operations - in foreign currency
Group 2332	Other operations - in precious metals

232X0/233X0 (asset) - *These accounts are used for accounting of broker, leasing, factoring, forfeiting, underwriting and market-maker operations.*

Amounts to be received on broker, leasing, factoring, forfeiting, underwriting and market-maker operations are recorded **on the debit side**.

Amounts received on broker, leasing, factoring, forfeiting, underwriting and market-maker operations, referred to overdue debt accounts and written off are recorded **on the credit side**.

232X2/233X2 (asset) - *These accounts are used for accounting of accrued fees and commissions/interest on broker, leasing, factoring, forfeiting, underwriting and market-maker operations.*

Fees and commissions/interest to be received recognized in gains accounts on broker, leasing, factoring, forfeiting, underwriting and market-maker operations are recorded **on the debit side**.

Fees and commissions/interest received on broker, leasing, factoring, forfeiting, underwriting and market-maker operations, referred to overdue debt accounts and written off are recorded **on the credit side**.

232X3/233X3/232X4 (asset) - *These accounts are used for accounting of overdue debts on broker, leasing, factoring, forfeiting and other operations.*

Overdue debts on broker, leasing, forfeiting, and other operations are recorded **on the debit side**.

Amount of overdue debts on broker, leasing, forfeiting, and other operations received and written off is recorded **on the credit side**.

Group 2391 Impairment allowance on other loans and transactions - in national currency

2391X (contra asset) - *These accounts are used for accounting of impairment allowances on other loans and operations.*

Amount of impairment allowances recovered and written off on other loans and operations is recorded **on the debit side**.

Amount of impairment allowances created on other loans and operations is recorded **on the credit side**.

Group 2396 Adjustments on other loans - in national currency

Group 2397 Adjustments on other loans - in foreign currency

Group 2398 Adjustments on other loans - in precious metals

23960/23970/23980 (asset) - *These accounts are used for accounting of positive adjustments on determining amortized cost of other loans and positive adjustments resulting from the difference between market rates on similar financial instruments under contractual interest rates.*

Amount of positive adjustments on other loans is recorded **on the debit side**.

Amortization amount of positive adjustments on other loans and balance amount written off during derecognition of funds is recorded **on the credit side**.

23961/23971/23981 (contra asset) - *These accounts are used for accounting of negative adjustments on determining amortized cost of other loans and negative adjustments resulting from the difference between market rates on similar financial instruments under contractual interest rates.*

Amortization amount of negative adjustments on other loans and balance amount written off during derecognition of funds is recorded **on the debit side**.

Amount of positive adjustments on other loans is recorded **on the credit side**.

CLASS 24 Profit tax

Purpose: Accounts in this class are used for accounting of current and deferred profit tax assets.

Initial recognition: Profit tax assets are recognized at initial value.

Valuation: Current profit tax asset is revaluated on the basis of tax rates available as of the end-reporting period and measured at the payable amount. Deferred profit tax assets are measured at tax rates to be applied on the period of sale of the asset accounted as of the end-reporting period or accounted during the reporting period.

Deferred profit tax assets are revaluated as of the end-reporting period and is adjusted under the future taxable profit allowing to pay for this deferred profit tax asset.

Derecognition: Current profit tax asset is derecognized when amounts on transferred advances are recovered. Deferred income tax assets are derecognized when deductible temporary differences are reversed and offset against deferred tax liabilities.

Group 2401 Current profit tax settlements - in national currency

24010 (asset) – *This account is used for accounting of current profit tax settlements.*

Transferred advance amounts on current profit tax is recorded **on debit of the account**.

Amounts recovered on advances transferred are recorded **on credit of the account**.

Group 2451 Deferred profit tax asset – in national currency

24510 (asset) - *This account is used for accounting of deferred profit tax settlements.*

Amount of deferred profit tax asset is recorded **on debit of the account**.

Amounts offset against deferred profit tax liabilities, amount of the decrease in value of the deferred profit tax asset is recorded **on credit of the account**.

CLASS 25 Other assets

Purpose: Accounts in this class are used for accounting of other assets.

Initial recognition: Other assets are recognized at initial or fair value under the IFRS.

Valuation: Other assets are measured at initial value, fair value, amortized cost using the effective exchange rate method or with the lowest amount of net sale value at initial cost under the IFRS.

Other assets are regularly revaluated in terms of depreciation as per the IFRS and relevant reserves are created.

Derecognition: Other assets are derecognized when they are sold, liabilities are met under contractual conditions, withdrawn, and written off.

Group 2501 Settlements in progress - in national currency

Group 2502 Settlements in progress - in foreign currency

2501X/2502X (asset) - These accounts are used for accounting of settlements in progress on payment cards, purchase/sale of foreign currency and precious metals and other settlements in progress.

Settlements in progress are recorded **on the debit side**.

Amounts recovered and written off on settlements in progress are recorded **on the credit side**.

Group 2503 Accrued commission income - in national currency

Group 2504 Accrued commission income - in foreign currency

2503X/2504X (asset) - These accounts are used for accounting of commission receivables on settlements with legal entities and individuals and other services.

Amount of commission receivables recognized in gains accounts is recorded **on the debit side**.

Amount of commissions received and written off is recorded **on the credit side**.

Group 2505 Settlements with employees - in national currency

Group 2506 Settlements with employees - in foreign currency

2505X/2506X (asset) - These accounts are used for accounting of settlements with employees (advances, business trips).

Advance amounts paid to employees are recorded **on the debit side**.

Amounts written off to expenses and recovered as a result of receiving advance payments are recorded **on the credit side**.

Group 2507 Items in suspense - in national currency

Group 2508 Items in suspense - in foreign currency

2507X/2508X (asset) - These accounts are used for accounting of items in suspense on interbank and other operations.

Items in suspense are recorded **on the debit side**.

Amounts credited from relevant accounts and written off after identification are recorded **on the credit side**.

Group 2509 Settlements with the State Budget - in national currency

Group 2510 Tax receivables (other than income tax) - in national currency

Group 2511 Settlements with state funds - in national currency

25090/2510X/2511X (asset) - These accounts are used for accounting of settlements with the State Budget, the State Social Protection Fund and other state funds and accounts receivable on other taxes excluding profit tax (value added tax, property tax of legal entities, income tax of individuals, road tax, withholding tax, etc.).

Advance amounts transferred to the state budget and other funds are recorded **on the debit side**.

Amounts recovered on advances transferred are recorded **on the credit side**.

Group 2512 Prepayments - in national currency

Group 2513 Prepayments - in foreign currency

2512X/2513X (asset) - These accounts are used for accounting of prepayments for purchase of fixed assets, intangible assets, inventory, services etc.

Prepaid amounts are recorded **on the debit side**.

Amounts recovered on prepayments, referred to relevant accounts and written off are recorded **on the credit side**.

Group 2514 Materials and supplies - in national currency

25140 (asset) – *This account is used for accounting of materials and supplies.*

Amount of materials and supplies is recorded **on the debit side**.

Amount of materials and supplies used and written off is recorded **on the credit side**.

Group 2515 Deferred expenses - in national currency

Group 2516 Deferred expenses - in foreign currency

2515X/2516X (asset) - *These accounts are used for accounting of deferred expenses on bank, logistic and other operations.*

Deferred expense amounts are recorded **on the debit side**.

Deferred expense amounts written off are recorded **on the credit side**.

Group 2517 Inter-branch settlements - in national currency

Group 2518 Inter-branch settlements - in foreign currency

2517X/2518X (asset) – *These accounts are used for accounting of interbranch settlements. Balance of these accounts should be equal to the balance of accounts 4517X/4518X.*

Amounts credited on interbranch settlements are recorded **on the debit side**.

Amounts debited on interbranch settlements are recorded **on the credit side**.

Group 2521 Accrued dividend receivable - in national currency

Group 2522 Accrued dividend receivable - in foreign currency

2501X/2502X (asset) - *These accounts are used for accounting of dividend receivables from subsidiaries, associates and other enterprises operating in financial and non-financial sectors.*

Amount of dividend receivables from subsidiary, associate and other enterprises are recorded **on the debit side**.

Amount of dividends received and written off are recorded **on the credit side**.

Group 2525 Non-affinated precious metals - in precious metals

25250/25251 (asset) - *These accounts are used for accounting of non-affinated gold and other precious metals.*

Value of non-affinated gold and other precious metals received are recorded **on the debit side**.

Value of non-affinated gold and other precious metals paid out are recorded **on the credit side**.

Group 2527 Other assets - in national currency

Group 2528 Other assets - in foreign currency

Group 2529 Other assets - in precious metals

25270/25280/25290/ (asset) - *These accounts are used for accounting of other receivables and other assets.*

Amounts received on other receivables and other assets are recorded **on the debit side**.

Amounts paid out on other receivables and other assets are recorded **on the credit side**.

Group 2591 Impairment allowance on other assets - in national currency

25910 (contra asset) - *These accounts are used for accounting of impairment allowances on other assets.*

Amount of impairment allowances recovered and written off on other assets are recorded **on the debit side**.

Amount of impairment allowances created on other assets is recorded **on the credit side**.

CLASS 26 Derivative financial instruments

Purpose: Accounts in this class are used for accounting of assets generated from operations with derivative financial instruments (forwards, options, SWAPs, futures etc.).

Initial recognition and valuation: Derivatives are recognized and measured at fair value.

Derecognition: Assets generated from operations with derivative financial instruments are derecognized when liabilities are met under contractual conditions, fair value of the derivative falls behind its nominal value and they are written off.

Group 2601 Derivative financial instruments- in national currency

Group 2602 Derivative financial instruments- in foreign currency

2601X/2602X (asset) - *These accounts are used for accounting of receivables on derivatives.*

Amount of derivative at fair value in excess of nominal value and amount of positive changes in fair value are recorded **on the debit side**.

Amount of negative changes in fair value of derivatives, amounts paid on exposures and positive balance amount written off during derecognition are recorded **on the credit side**.

CLASS 27 Assets held for sale

Purpose: Accounts in this class are used for accounting of assets held for sale and assets on disposal group.

Initial recognition and valuation: Assets held for sale and assets on disposal group are recognized and measured at the lowest net sale value at balance value.

Assets held for sale and assets on disposal are regularly revalued in terms of depreciation.

Derecognition: Assets held for sale are derecognized when they are sold, classified into other classes on assets and written off.

Assets on disposal are written off when they are sold and written off.

Group 2701 Assets held for sale - in national currency

27010/27012/27018 (asset) - *These accounts are used for accounting of movable property/real estate and other assets held for sale accepted as foreclosed collateral for outstanding debts.*

Value of property and other assets held for sale accepted as foreclosed collateral for outstanding debts is recorded **on the debit side**.

Value of assets held for sale sold or reclassified on other assets due to the change in the purpose of use is recorded **on the credit side**.

27011/27013/27019 (contra asset) - *These accounts are used for accounting of depreciation on movable property/real estate and other assets held for sale accepted as foreclosed collateral for outstanding debts.*

Recovery of the amount of impairment recognized in previous periods due to impairment of movable property/real estate foreclosed for outstanding debts and other assets held for sale and balance amounts on impairment written off during derecognition are recorded **on the debit side**.

Impairment amounts on movable property/real estate and other assets held for sale foreclosed for outstanding debts are recorded **on the credit side**.

Group 2702 Assets on disposal group - in national currency

27020 (asset) - *This account is used for accounting of assets on disposal group.*

Value of assets on disposal group is recorded **on the debit side**.

Value of assets on disposal group sold and written off is recorded **on the credit side**.

27021 (contra asset) – *This account is used for accounting of impairment on assets on disposal group.*

Recovery of the amount of impairment due to recognized in previous periods due to impairment of assets on disposal group and balance amounts on impairment written off during derecognition are recorded **on the debit side**.

Impairment amounts on impairment on assets on disposal group is recorded **on the credit side**.

CLASS 28 Fixed assets, intangible assets, and investment property

Purpose: Accounts in this class are used for accounting of fixed assets, intangible assets, and investment property.

Initial recognition: Fixed assets, intangible assets and investment property are recognized at initial value (cost of sale including assets related direct expenses).

Valuation: Fixed assets, intangible assets and investment property are measured at initial or fair value under the IFRS.

Fixed assets, intangible assets and investment property measured at fair value are regularly revalued and results of revaluation are recognized in capital accounts.

Fixed assets, intangible assets and investment property measured at initial value are regularly revalued in terms of impairment and results of valuation are included to impairment losses.

Derecognition: Fixed assets, intangible assets and investment property are derecognized when they are sold, given on a gratis basis, liabilities are met under contractual conditions, in other cases specified in the legislation and when written off.

Group 2801	Land - in national currency
Group 2802	Buildings and constructions - in national currency
Group 2803	Furniture and equipment - in national currency
Group 2804	Computers and communication equipment - in national currency
Group 2805	Vehicles - in national currency
Group 2806	Other fixed assets - in national currency
Group 2807	Leased property and equipment - in national currency
Group 2808	Leasehold improvements - in national currency
Group 2809	Construction in progress - in national currency
Group 2810	Works of Art and other collectibles - in national currency

280X0/281X0 (asset) – *These accounts are used for accounting of land, buildings and constructions, furniture and equipment, computer and communication equipment, vehicles, other fixed assets, leased property and equipment, leasehold improvements, construction in progress and works of art and other collectibles.*

Value of fixed assets received, capitalized expenses, amounts on leasehold improvements and revaluation expenses from the rise in fair value of fixed assets are recorded **on the debit side**.

Value of fixed assets derecognized and classified into other groups, amounts on the fall in fair value and impairment of fixed assets are recognized **on the credit side**.

280X1/281X1 (contra asset) – *These accounts are used for accounting of amortization on land, buildings and constructions, furniture and equipment, computer and communication equipment, vehicles, other fixed assets,*

leased property and equipment and leasehold improvements.

Accumulated amortization cost on derecognized fixed assets and amounts debited on revaluation of fixed assets are recorded **on the debit side**.

Amortization amounts accrued on fixed assets and amounts credited on revaluation of fixed assets are recorded **on the credit side**.

Group 2811 Software - in national currency

Group 2812 Licenses - in national currency

Group 2813 Other intangible assets - in national currency

Group 2814 Goodwill - in national currency

281X0 (asset) - *These accounts are used for accounting of software, licenses, other intangible assets, and goodwill.*

Value of intangible assets and goodwill received, capitalized expenses, revaluation amounts from the rise in fair value of these assets are recognized **on the debit side**.

Value of derecognized intangible assets and goodwill, decrease in fair value and impairment of these assets are recorded **on the credit side**.

281X1 (contra asset) - *These accounts are used for accounting of accumulated amortization on software, licenses, and other intangible assets.*

Amounts of accumulated amortization on derecognized intangible assets and amounts debited on revaluation of intangible assets are recorded **on the debit side**.

Amortization amounts calculated on intangible assets and amounts credited on revaluation of intangible assets are recorded **on the credit side**.

Group 2815 Investment property - in national currency

28150 (asset) – *This account is used for accounting of land, buildings and construction referred to investment property.*

Value of investment property received, capitalized expenses, revaluation amounts from the rise in fair value of investment property are recorded **on the debit side**.

Value of investment property derecognized, reclassified, amounts on decrease in fair value and impairment of investment property are recorded **on the credit side**.

28151 (contra asset) – *This account is used for accounting of accumulated amortization on land, buildings and constructions referred to investment property.*

Accumulated amortization amounts on derecognized investment property and amounts debited on revaluation of investment property are recorded **on the debit side**.

Amortization amounts calculated on investment property and amounts credited on revaluation of investment property are recorded **on the credit side**.

CLASS 29 Investments

Purpose: Accounts in this class are used for accounting of investments to subsidiaries, associates and other enterprises.

Initial recognition: Investments to subsidiaries, associates and other enterprises are recognized at fair value.

Valuation: Investments to subsidiaries, associates and other enterprises are measured at initial or fair value under the IFRS.

Investments to subsidiaries, associates and other enterprises measured at fair value are revalued regularly and results of revaluation are recorded in income statement.

Investments to subsidiaries, associates and other enterprises measured at initial value are regularly revalued in terms of impairment and relevant reserves are created.

Derecognition: Investments to subsidiaries, associates and other enterprises are derecognized when control over subsidiaries, considerable influence on associates is lost, as well as when investments to subsidiaries, associates and other enterprises are sold and written off.

Group 2901 Investments in subsidiaries operating in financial sector - in national currency

Group 2902 Investments in subsidiaries operating in non-financial sector - in national currency

Group 2903 Investments in subsidiaries operating in financial sector – in foreign currency

Group 2904 Investments in subsidiaries operating in non-financial sector – in foreign currency

Group 2905 Investments in associates operating in financial sector - in national currency

Group 2906 Investments in associates operating in non-financial sector - in national currency

Group 2907 Investments in associates operating in financial sector - in foreign currency

Group 2908 Investments in associates operating in non-financial sector - in foreign currency

Group 2909 Investments in other entities operating in financial sector - in national currency

Group 2910 Investments in other entities operating in non-financial sector – in national currency

Group 2911 Investments in other entities operating in financial sector - in foreign currency

Group 2912 Investments in other entities operating in non-financial sector - in foreign currency

290X0/291X0 (asset) - *These accounts are used for accounting of investments to subsidiaries, associates and other entities operating in financial and non-financial sectors.*

Amount of investments to subsidiaries, associates and other entities are recorded **on the debit side**.

Amount of investments to subsidiaries, associates and other entities sold and written off are recorded **on the credit side**.

290X3/291X3 (asset/contra asset) - *These accounts are used for accounting of revaluation on investments to subsidiaries, associates and other entities operating in financial and non-financial sectors.*

Rise in fair value of investments to subsidiaries, associates and other entities, amounts referred to accounts 290X6/291X6 and negative balance amounts written off on revaluation during derecognition of investments are recorded **on the debit side**.

Fall in fair value of investments to subsidiaries, associates and other entities and positive balance amounts written off on revaluation during derecognition of investments are recorded **on the credit side**.

290X6/291X6 (contra asset) - *These accounts are used for accounting of impairment on investments to subsidiaries, associates and other entities operating in financial and non-financial sectors.*

Recovery of the amount of impairment recognized in previous periods due to impairment of investments in subsidiaries, associates and other enterprises and balance amounts written off on impairment during derecognition are recorded **on the debit side**.

Impairment amounts recognized in loss accounts on investments to subsidiaries, associates and other entities are recognized **on the credit side**.

Group 2991 Impairment allowance on investments - in national currency

2991X (contra asset) - *These accounts are used for accounting of impairment allowances on investments to subsidiaries, associates and other enterprises operating in financial and non-financial sectors.*

Amount of impairment allowances on investments to subsidiaries, associates and other enterprises operating in financial and non-financial sectors recovered and written off are recorded **on the debit side**.

Amount of impairment allowances on investments to subsidiaries, associates and other enterprises operating in financial and non-financial sectors created are recorded **on the credit side**.

LIABILITIES

CLASS 31 Amounts due to the Central Bank of the Republic of Azerbaijan (CBA)

Purpose: Accounts in this class are used for accounting of amounts due to the CBA.

Initial recognition: Amounts due to the CBA are recognized at fair value.

Valuation: Amounts due to the CBA are measured at amortized cost using an effective exchange rate.

Derecognition: Amounts due to the CBA are derecognized when they are repaid, met under contractual conditions, documented as other debt instruments as per the IFRS.

Group 3102 Correspondent accounts 'Loro' of CBAR - in foreign currency

Group 3103 Correspondent accounts 'Loro' of CBAR - in precious metals

310X0 (liability) - *These accounts are used for accounting of funds with correspondent accounts «loro» of the CBA.*

Amounts credited from correspondent accounts «loro» of the CBA are recorded on the debit side.

Amounts credited to correspondent accounts «loro» of the CBA are recorded on the credit side.

310X1 (liability) - *These accounts are used for accounting of funds blocked on correspondent accounts «loro» of the CBA.*

Amounts credited from blocked correspondent accounts «loro» of the CBA are recorded on the debit side.

Amounts credited to blocked correspondent accounts «loro» of the CBA are recorded on the credit side.

310X2 (liability) - *These accounts are used for accounting of accrued interest receivables on correspondent accounts «loro» of the CBA.*

Interest paid on correspondent accounts «loro» of the CBA are recorded **on the debit side**.

Interest payables recognized in loss accounts on correspondent accounts «loro» of the CBA are recorded **on the credit side**.

Group 3104 Correspondent accounts 'Nostro' with CBAR in overdraft - in national currency

Group 3105 Correspondent accounts 'Nostro' with CBAR in overdraft - in foreign currency

Group 3106 Correspondent accounts 'Nostro' with CBAR in overdraft - in precious metals

310X0 (liability) - *These accounts are used for accounting of overdrafts on «nostro» correspondent accounts with the CBA.*

Amounts paid on overdrafts of «nostro» correspondent accounts, referred to overdue principal debt accounts and documented as other debt instruments are recorded on the debit side.

Amount of overdrafts of «nostro» correspondent accounts with the CBA are recorded **on the credit side**.

310X2 (liability) - *These accounts are used to maintain accounting of interest payables accrued on overdraft accounts with the CBA.*

Interest amounts paid on overdraft accounts with the CBA, attributed to overdue interest debt accounts, and documented as other debt instruments are recorded **on the debit side**.

Interest payables recognized in expense accounts on overdraft accounts with the CBA are recorded **on the credit side**.

310X3 (liability) - *These accounts are used for accounting of overdue principal on overdraft accounts with the CBA.*

Amounts of overdue principal debts paid on overdraft accounts with the CBA and documented as other debt instruments are recorded **on the debit side**.

Amounts of overdue principal debts on overdraft accounts with the CBA are recorded **on the credit side**.

310X4 (liability) - *These accounts are used for accounting of overdue interest debts on overdraft accounts with the CBA.*

Amounts of overdue interest debts paid on overdraft accounts with the CBA and documented as other debt instruments are recorded **on the debit side**.

Amounts of overdue interest debts on overdraft accounts with the CBA are recorded on the credit side.

Group 3111 Short-term deposits of CBA - in national currency

Group 3112 Short-term deposits of CBA - in foreign currency

Group 3113 Short-term deposits of CBA - in precious metals

Group 3121 Long-term deposits of CBA - in national currency

Group 3122 Long-term deposits of CBA - in foreign currency

Group 3123 Long-term deposits of CBA - in precious metals

311X0/312X0 (liability) - *These accounts are used for accounting of short/long-term deposits of the CBA.*

Amounts paid on deposits of the CBA and referred to overdue principal debt accounts are recorded **on the debit side**.

Amounts of deposits of the CBA are recorded **on the credit side**.

311X2/312X2 (liability) - *These accounts are used for accounting of interest payables accrued on short/long term deposits of the CBA.*

Interest amounts paid on deposits of the CBA and attributed to overdue interest debt accounts are recorded **on the debit side**.

Interest payables recognized in expense items on deposits of the CBA are recorded **on the credit side**.

311X3/312X3 (liability) - *These accounts are used for accounting of overdue principal on short/long term deposits of the CBA.*

Overdue principal amount paid on deposits of the CBA are recorded **on the debit side**.

Amounts of overdue principal on deposits of the CBA are recorded **on the credit side**.

311X4/312X4 (liability) - *These accounts are used for accounting of overdue interest debts on short/long term deposits of the CBA.*

Amount of overdue interest debts paid on deposits of the CBA are recorded **on the debit side**.

Amount of overdue interest debts on deposits of the CBA are recorded **on the credit side**.

Group 3114 Short-term loans obtained from the CBA - in national currency

Group 3115 Short-term loans obtained from the CBA - in foreign currency

Group 3116 Short-term loans obtained from the CBA - in precious metals

Group 3124 Long-term loans obtained from the CBA - in national currency

Group 3125 Long-term loans obtained from the CBA - in foreign currency

Group 3126 Long-term loans obtained from the CBA - in precious metals

311X0/312X0 (liability) - *These accounts are used for accounting of short/long term loans from the CBA.*

Amounts paid on loans from the CBA, attributed to overdue principal debt items and documented as other debt instruments are recorded **on the debit side**.

Amounts of loans from the CBA are recorded **on the credit side**.

311X2/312X2 (liability) - *These accounts are used for accounting of interest payables on accrued on short/long term loans from the CBA.*

Interest amounts paid on loans from the CBA, referred to overdue interest debt accounts and documented as other debt instruments are recorded **on the debit side**.

Interest payables recognized in expense items on loans from the CBA are recorded **on the credit side**.

311X3/312X3 (liability) - *These accounts are used for accounting of overdue principal debts on short/long term loans from the CBA.*

Amounts of overdue principal debts paid on loans from the CBA, and documented as other debt instruments are recorded **on the debit side**.

Amounts of overdue principal debts on loans from the CBA are recorded **on the credit side**.

311X4/312X4 (liability) - *These accounts are used for accounting of overdue interest debts on short/long term loans from the CBA.*

Amounts of overdue interest debts paid on loans from the CBA and documented as other debt instruments are recorded **on the debit side**.

Amounts of overdue interest debts on loans from the CBA are recorded **on the credit side**.

Group 3171 REPO agreements with CBA - in national currency

Group 3172 REPO agreements with CBA - in foreign currency

317X0 (liability) - *These accounts are used for accounting of REPO agreements with CBA.*

Deleted amounts related to the closure and cancellation of REPO agreements are recorded **on the debit side**.

Amount of obligations for REPO agreements with the CBA as of the opening date of the transaction are recorded **on the credit side**.

317X2 (liability) - *These accounts are used for accounting of interest payables accrued on REPO agreements with the CBA.*

Interest amounts paid on REPO agreements with the CBA and attributed to overdue interest debt items are recorded **on the debit side**.

Amounts of interest payables recognized in expense items on REPO agreements with the CBA are recorded **on the credit side**.

317X3 (liability) - *These accounts are used for accounting of overdue principal debts on REPO agreements with CBA.*

Amounts of overdue principal debts paid on REPO agreements with CBA are recorded **on the debit side**.

Amounts of overdue principal debts on REPO agreements with CBA are recorded **on the credit side**.

317X4 (liability) - *These accounts are used for accounting of for accounting of overdue interest debts on REPO agreements with CBA.*

Amounts of overdue interest debts paid on REPO agreements with the CBA are recorded **on the debit side**.

Amounts of overdue interest debts on REPO agreements with the CBA are recorded **on the credit side**.

Group 3196 Adjustments on amounts due to the CBA - in national currency

Group 3197 Adjustments on amounts due to the CBA - in foreign currency

Group 3198 Adjustments on amounts due to the CBA - in precious metals

31960/31970/31980 (liability) - *These accounts are used to record positive adjustments related to the determination of the amortized cost of amounts due to the Central Bank, as well as positive adjustments arising from the difference between the contractual interest rate and the market interest rates of similar financial instruments*

Amortization amount of positive adjustments on amounts due to the Central Bank and the remaining balance of positive adjustments written off when the funds are derecognized are recorded **on the debit side**. The amount of positive adjustments on amounts due to the Central Bank are recorded **on the credit side**

31961/31971/31981 (contra-liability) - *These accounts are used to record negative adjustments related to the determination of the amortized cost of amounts due to the Central Bank, as well as negative adjustments arising from the difference between the contractual interest rate and the market interest rates of similar financial instruments*

Amount of negative adjustments on amounts due to the CBA are recorded **on the debit side**.

Amortization amount of negative adjustments related amounts due to the Central Bank and the remaining balance of negative adjustments written off when the funds are derecognized are recorded **on the credit side**.

CLASS 32 Cash in circulation

Purpose: The accounts reflected in this class are used to record cash in circulation (banknotes and coins)

Initial recognition vø Valuation: Cash in circulation is recognized and measured at its nominal value.

Derecognition: Cash in circulation is derecognized when it becomes unfit for circulation, when currency notes are replaced, or during the denomination process.

Group 3201 Banknotes in circulation - in national currency

Group 3202 Coins in circulation - in national currency

32010/32020 (liability) - *These accounts are used for accounting of cash in circulation (banknotes and coins).*

Amount of cash withdrawn from circulation are recorded **on the debit side**.

Amount of cash issued to circulation are recorded **on the credit side**.

CLASS 35 Amounts due to financial sector

Purpose: The accounts reflected in this class are used for accounting of amounts due to financial sector.

Initial recognition: Amounts due to financial sector are recognized at fair value.

Valuation: Amounts due to financial sector are measured at amortized cost using the effective exchange rate method.

Derecognition: Amounts due to the financial sector are derecognized when they are repaid, settled in accordance with contractual terms, or reclassified as other debt instruments in cases provided for by IFRS.

Group 3501	Correspondent accounts 'Loro' of banks - in national currency
Group 3502	Correspondent accounts 'Loro' of banks - in foreign currency
Group 3503	Correspondent accounts 'Loro' of banks - in precious metals
Group 3504	Correspondent accounts 'Loro' of foreign central/national banks - in foreign currency
Group 3505	Correspondent accounts 'Loro' of foreign central/national banks - in precious metals
Group 3506	Current accounts of non-bank credit institutions - in national currency
Group 3507	Current accounts of non-bank credit institutions - in foreign currency
Group 3508	Current accounts of non-bank credit institutions - in precious metals
Group 3509	Current accounts of other financial institutions - in national currency
Group 3510	Current accounts of other financial institutions - in foreign currency
Group 3511	Current accounts of other financial institutions - in precious metals

350X0/350X5/351X0/351X5 (liability) - *This account is used for accounting of the funds held in the current accounts of resident/non-resident banks and foreign central/national banks' 'loro' correspondent accounts, as well as in the current accounts of resident/non-resident non-bank credit institutions and other financial institutions.*

Amounts withdrawn from 'loro' correspondent accounts and current accounts are recorded **on the debit side**.

Amounts deposited into 'loro' correspondent accounts and current accounts are recorded **on the credit side**.

350X1/350X6/351X1/351X6 (liability) - *These accounts are used for accounting of the blocked funds in the current accounts of resident/non-resident banks and foreign central/national banks' 'loro' correspondent accounts, as well as in the current accounts of resident/non-resident non-bank credit institutions and other financial institutions*

Amounts withdrawn from blocked 'loro' correspondent accounts and blocked current accounts are recorded **on the debit side**.

Amounts deposited into blocked 'loro' correspondent accounts and blocked current accounts are recorded **on the credit side**.

350X2/350X7/351X2/351X7 (liability) - *These accounts are used for accounting of the accrued payable interest on the current accounts of resident/non-resident banks and foreign central/national banks' 'loro' correspondent accounts, as well as on the current accounts of resident/non-resident non-bank credit institutions and other financial institutions*

The interest amounts paid on 'loro' correspondent accounts and current accounts are recorded **on the debit side**.

The payable interest amounts recognized in the expense accounts of 'loro' correspondent accounts and current accounts are recorded **on the credit side**.

Group 3512	Overdraft on «nostro» correspondent account in banks - in national currency
Group 3513	Overdraft on «nostro» correspondent account in banks - in foreign currency
Group 3514	Overdraft on «nostro» correspondent account in banks - in precious metals
Group 3515	Correspondent accounts 'Nostro' of foreign central/national banks in overdraft – in foreign currency

Group 3516 Correspondent accounts 'Nostro' of foreign central/national banks in overdraft – in precious metals

351X0/351X5 (liability) - *These accounts are used for accounting of overdrafts on the 'nostro' correspondent accounts of resident/non-resident banks and foreign central/national banks.*

Amounts paid on overdrafts of 'nostro' correspondent accounts in banks, amounts classified as overdue principal debt, and documented as other debt instruments are recorded **on the debit side**.

Overdraft amounts on 'nostro' correspondent accounts in banks are recorded **on the credit side**.

351X2/351X7 (liability) - *These accounts are used to record the accrued payable interest on overdrafts in the 'nostro' correspondent accounts of resident/non-resident banks and foreign central/national banks.*

The interest amounts paid on overdrafts in 'nostro' correspondent accounts in banks, as well as the overdue interest amounts classified as principal debt are recorded **on the debit side**.

The payable interest amounts recognized in the expense accounts related to overdrafts in 'nostro' correspondent accounts are recorded **on the credit side**.

351X3/351X8 (liability) - *These accounts are used for accounting of overdue principal debts on overdrafts in the 'nostro' correspondent accounts of resident/non-resident banks and foreign central/national banks*

Amounts paid on overdue principal debts related to overdrafts in 'nostro' correspondent accounts in banks, as well as amounts documented as other debt instruments are recorded **on the debit side**.

The overdue principal debts related to overdrafts in 'nostro' correspondent accounts in banks are recorded **on the credit side**.

351X4/351X9 (liability) - *These accounts are used for accounting of overdue interest debts on overdrafts in the 'nostro' correspondent accounts of resident/non-resident banks and foreign central/national banks*

Amounts paid on overdue interest debts related to overdrafts in 'nostro' correspondent accounts in banks are recorded **on the debit side**.

The overdue interest debts related to overdrafts in 'nostro' correspondent accounts in banks are recorded on the credit side.

Group 3521 Short-term deposits of banks - in national currency

Group 3522 Short-term deposits of banks - in foreign currency

Group 3523 Short-term deposits of banks - in precious metals

Group 3524 Short-term deposits of foreign central/national banks - in foreign currency

Group 3525 Short-term deposits of foreign central/national banks - in precious metals

Group 3526 Short-term deposits of non-bank credit institutions - in national currency

Group 3527 Short-term deposits of non-bank credit institutions – in foreign currency

Group 3528 Short-term deposits of non-bank credit institutions - in precious metals

Group 3529 Short-term deposits of other financial institutions - in national currency

Group 3530 Short-term deposits of other financial institutions - in foreign currency

Group 3531 Short-term deposits of other financial institutions - in precious metals

- Group 3543** Long-term deposits of banks - in national currency
- Group 3544** Long-term deposits of banks - in foreign currency
- Group 3545** Long-term deposits of banks - in precious metals
- Group 3546** Long-term deposits of foreign central/national banks - in foreign currency
- Group 3547** Long-term deposits of foreign central/national banks - in precious metals
- Group 3548** Long-term deposits of non-bank credit institutions – in national currency
- Group 3549** Long-term deposits of non-bank credit institutions – in foreign currency
- Group 3550** Long-term deposits of non-bank credit institutions – in precious metals
- Group 3551** Long-term deposits of other financial institutions - in national currency
- Group 3552** Long-term deposits of other financial institutions - in foreign currency
- Group 3553** Long-term deposits of other financial institutions - in precious metals

352X0/352X5/353X0/353X5/354X0/354X5/355X0/355X5 (liability) - *These accounts are used for recording short-term/long-term deposits attracted from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Amounts paid on deposits attracted from the financial sector and classified as overdue principal debt are recorded **on debit of accounts**.

The amount of deposits attracted from the financial sector are recorded **on the credit side**.

352X1/352X6/353X1/353X6/354X1/354X6/355X1/355X6 (liability) - *These accounts are used for accounting of blocked funds related to short-term/long-term deposits attracted from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Amounts withdrawn from blocked deposit accounts in the financial sector are recorded **on the debit side**.

Amounts credited to blocked deposit accounts in the financial sector are recorded **on the credit side**.

352X2/352X7/353X2/353X7/354X2/354X7/355X2/355X7 (liability) - *These accounts are used for accounting of accrued interest payable on short-term/long-term deposits attracted from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Interest amounts paid on deposits attracted from the financial sector and classified as overdue interest debt are recorded **on the debit side**.

Interest amounts recognized as expenses for deposits attracted from the financial sector are recorded **on the credit side**.

352X3/352X8/353X3/353X8/354X3/354X8/355X3/355X8 (liability) - *These accounts are used for accounting of overdue principal debts on short-term/long-term deposits attracted from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

The amount of overdue principal debts paid on deposits attracted from the financial sector are

recorded **on the debit side**.

The amount of overdue principal debts on deposits attracted from the financial sector are recorded **on the credit side**.

352X4/352X9/353X4/353X9/354X4/354X9/355X4/355X9 (liability) - *These accounts are used for recording overdue interest debts on short-term/long-term deposits attracted from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

The amount of overdue interest debts paid on deposits attracted from the financial sector are recorded **on the debit side**.

The amount of overdue interest debts on deposits attracted from the financial sector are recorded **on the credit side**.

- Group 3532** Short-term loans from banks - in national currency
- Group 3533** Short-term loans from banks - in foreign currency
- Group 3534** Short-term loans from banks - in precious metals
- Group 3535** Short-term loans from foreign central/national banks - in foreign currency
- Group 3536** Short-term loans from foreign central/national banks - in precious metals
- Group 3537** Short-term loans from non-bank credit institutions - in national currency
- Group 3538** Short-term loans from non-bank credit institutions - in foreign currency
- Group 3539** Short-term loans from non-bank credit institutions - in precious metals
- Group 3540** Short-term loans from other financial institutions - in national currency
- Group 3541** Short-term loans from other financial institutions - in foreign currency
- Group 3542** Short-term loans from other financial institutions - in precious metals
- Group 3554** Long-term loans from banks - in national currency
- Group 3555** Long-term loans from banks - in foreign currency
- Group 3556** Long-term loans from banks - in precious metals
- Group 3557** Long-term loans from foreign central/national banks - in foreign currency
- Group 3558** Long-term loans from foreign central/national banks – in precious metals
- Group 3559** Long-term loans from non-bank credit institutions - in national currency
- Group 3560** Long-term loans from non-bank credit institutions - in foreign currency
- Group 3561** Long-term loans from non-bank credit institutions - in precious metals
- Group 3562** Long-term loans from non-resident other financial institutions - in national currency
- Group 3563** Long-term loans from non-resident other financial institutions – in foreign currency
- Group 3564** Long-term loans from non-resident other financial institutions – in precious metals

353X0/353X5/354X0/354X5/355X0/355X5/356X0/356X5 (liability) - *These accounts are used for accounting of short-term/long-term loans obtained from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Amounts paid on loans obtained from the financial sector, classified as overdue principal debts, and documented as other debt instruments are recorded **on the debit side**.

The amounts of loans obtained from the financial sector are recorded **on the credit side**.

353X2/353X7/354X2/354X7/355X2/355X7/356X2/356X7 (liability) - These accounts are used for accounting of accrued interest payable on short-term/long-term loans obtained from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.

Interest amounts paid on loans obtained from the financial sector and classified as overdue interest debt are recorded **on the debit side**.

Interest amounts recognized as expenses for loans obtained from the financial sector are recorded **on the credit side**.

353X3/353X8/354X3/354X8/355X3/355X8/356X3/356X8 (liability) - These accounts are used for accounting of overdue principal debts on short-term/long-term loans obtained from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.

Amounts paid on overdue principal debts of loans obtained from the financial sector and documented as other debt instruments are recorded **on the debit side**.

The amount of overdue principal debts of loans obtained from the financial sector are recorded **on the credit side**.

353X4/353X9/354X4/354X9/355X4/355X9/356X4/356X9 (liability) - These accounts are used for accounting of overdue interest debts on short-term/long-term loans obtained from resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.

Amounts paid on overdue interest debts of loans obtained from the financial sector are recorded **on the debit side**.

Amounts of overdue interest debts of loans obtained from the financial sector are recorded **on the credit side**.

- Group 3571** REPO agreements with banks - in national currency
- Group 3572** REPO agreements with banks - in foreign currency
- Group 3574** REPO agreements with foreign central/national banks - in foreign currency
- Group 3575** REPO agreements with non-bank credit institutions - in national currency
- Group 3576** REPO agreements with non-bank credit institutions - in foreign currency
- Group 3577** REPO agreements with other financial institutions - in national currency
- Group 3578** REPO agreements with other financial institutions - in foreign currency

357X0/357X5 (liability) - These accounts are used for recording REPO transactions with resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.

Amounts written off in connection with concluding and cancellation of REPO transactions with the financial sector are recorded **on the debit side**.

The amount of obligations as of the opening date of REPO transactions with the financial sector are recorded **on the credit side**.

357X2/357X7 (liability) - *These accounts are used for accounting of accrued interest payable on REPO transactions with resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Amounts paid on REPO transactions and classified as overdue interest debt are recorded **on the debit side**.

Interest amounts recognized as expenses for REPO transactions with the financial sector are recorded **on the credit side**.

357X3/357X8 (liability) - *These accounts are used for accounting of overdue principal debts related to REPO transactions with resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Amounts paid on overdue principal debts of REPO transactions are recorded **on the debit side**.

Amounts of overdue principal debts related to REPO transactions are recorded **on the credit side**.

357X4/357X9 (liability) - *These accounts are used for accounting of overdue interest debts related to REPO transactions with resident/non-resident banks, foreign central/national banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Amounts paid on overdue interest debts of REPO transactions are recorded **on the debit side**.

Amounts of overdue interest debts related to REPO transactions are recorded **on the credit side**.

Group 3593 Closed accounts of financial sector - in national currency

Group 3594 Closed accounts of financial sector - in foreign currency

Group 3595 Closed accounts of financial sector - in precious metals

3593X/3594X/3595X (liability) - *These accounts are used for accounting of closed accounts of resident/non-resident banks, non-bank credit institutions, and other financial institutions.*

Amounts withdrawn from closed accounts in the financial sector are recorded **on the debit side**.

Amounts credited to closed accounts in the financial sector are recorded **on the credit side**.

Group 3596 Adjustments on amounts due to financial sector - in national currency

Group 3597 Adjustments on amounts due to financial sector - in foreign currency

Group 3598 Adjustments on amounts due to financial sector - in precious metals

35960/35970/35980 (liability) - *These accounts are used for accounting of positive adjustments arising from the determination of the amortized cost of liabilities to the financial sector and from the difference between the contractual interest rate and market interest rates on similar financial instruments.*

Amortization amount of positive adjustments on liabilities to the financial sector and the remaining amount of positive adjustments written off when funds are derecognized are recorded **on the debit side**.

Amount of positive adjustments on liabilities to the financial sector are recorded **on the credit side**.

35961/35971/35981 (contra-liability) - These accounts are used for accounting of negative adjustments arising from the determination of the amortized cost of liabilities to the financial sector and from the difference between the contractual interest rate and market interest rates on similar financial instruments.

Amounts of negative adjustments on liabilities to the financial sector are recorded **on the debit side**.

Amortization amount of negative adjustments on liabilities to the financial sector and the remaining amount of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

CLASS 36 Amounts due to state funds and budget organizations

Purpose: Accounts in this class are used for accounting liabilities to budget organizations and state funds.

Initial recognition: Liabilities to budget organizations and state funds are recognized at fair value.

Valuation: Liabilities to budget organizations and state funds are measured at amortized cost using the effective interest rate method.

Derecognition: Liabilities to budget organizations and state funds are derecognized when they are repaid, fulfilled in accordance with contract terms, or documented as other debt instruments as per the IFRS.

Group 3601 Current accounts of budget organizations - in national currency

Group 3602 Current accounts of budget organizations - in foreign currency

Group 3603 Current accounts of budget organizations - in precious metals

Group 3604 Current accounts of state funds - in national currency

Group 3605 Current accounts of state funds - in foreign currency

Group 3606 Current accounts of state funds - in precious metals

360X0/360X5 (liability) - These accounts are used for accounting of the current accounts of the Central Treasury, other budget organizations, the State Oil Fund of the Republic of Azerbaijan, and other state funds. Amounts debited from current accounts of budget organizations and state funds are recorded **on the debit side**.

Amounts credited to current accounts of budget organizations and state funds are recorded **on the credit side**.

360X1/360X6 (liability) - These accounts are used for accounting of blocked funds in current accounts of the Central Treasury, other budget organizations, the State Oil Fund of the Republic of Azerbaijan, and other state funds.

Amounts debited from blocked current accounts of budget organizations and state funds are recorded **on the debit side**.

Amounts credited to blocked current accounts of budget organizations and state funds are recorded **on the credit side**.

360X2/360X7 (liability) - These accounts are used for accounting of accrued interest payable on current accounts of the Central Treasury, other budget organizations, the State Oil Fund of the Republic of Azerbaijan, and other state funds.

Amounts of interest paid on current accounts of budget organizations and state funds are recorded **on the debit side**.

Amounts of interest payable recognized in expense items of budget organizations and state funds are

recorded **on the credit side**.

Group 3611	Short-term deposits of budget organizations - in national currency
Group 3612	Short-term deposits of budget organizations - in foreign currency
Group 3613	Short-term deposits of budget organizations - in precious metals
Group 3614	Short-term deposits of state funds - in national currency
Group 3615	Short-term deposits of state funds - in foreign currency
Group 3616	Short-term deposits of state funds - in precious metals
Group 3631	Long-term deposits of budget organizations - in national currency
Group 3632	Long-term deposits of budget organizations - in foreign currency
Group 3633	Long-term deposits of budget organizations - in precious metals
Group 3634	Long-term deposits of state funds - in national currency
Group 3635	Long-term deposits of state funds - in foreign currency
Group 3636	Long-term deposits of state funds - in precious metals

361X0/361X5/363X0/363X5 (liability) - These accounts are used for accounting of short-term/long-term deposits attracted from the Central Treasury, other budget organizations, the State Oil Fund of the Republic of Azerbaijan, and other state funds.

Amounts paid on deposits attracted from budget organizations and state funds, referred to overdue principal debt accounts and documented as other debt instruments are recorded **on the debit side**.

Amounts of deposits attracted from budget organizations and state funds are recorded **on the credit side**.

361X1/361X6/363X1/363X6 (liability) - These accounts are used for accounting of blocked funds in short-term/long-term deposit accounts attracted from the Central Treasury, other budget organizations, the SOFAZ, and other state funds.

Amounts debited from blocked deposit accounts of budget organizations and state funds are recorded **on the debit side**.

Amounts credited to blocked deposit accounts of budget organizations and state funds are recorded **on the credit side**.

361X2/361X7/363X2/363X7 (liability) - These accounts are used for accounting of accrued interest payable on short-term/long-term deposits attracted from the Central Treasury, other budget organizations, the SOFAZ, and other state funds.

Amounts of interest paid on deposits attracted from budget organizations and state funds and referred to overdue interest debt accounts are recorded **on the debit side**.

Amounts of interest payable recognized in expense accounts of deposits attracted from budget organizations and state funds are recorded **on the credit side**.

361X3/361X8/363X3/363X8 (liability) - These accounts are used for accounting of overdue principal debts on short-term/long-term deposits attracted from the Central Treasury, other budgetary organizations, the SOFAZ, and other state funds.

Amounts of overdue principal debts paid on deposits attracted from budget organizations and state funds are recorded **on the debit side**.

Amounts of overdue principal debts on deposits attracted from budget organizations and state funds are recorded **on the credit side**.

361X4/361X9/363X4/363X9 (liability) - These accounts are used for accounting of overdue interest debts on short-term/long-term deposits attracted from the Central Treasury, other budget organizations, the State Oil Fund of the Republic of Azerbaijan, and other state funds.

Amounts of overdue interest debts paid on deposits attracted from budget organizations and state funds are recorded **on the debit side**.

Amounts of overdue interest debts on deposits attracted from budget organizations and state funds are recorded **on the credit side**.

Group 3621 Short-term loans from state funds - in national currency

Group 3622 Short-term loans from state funds - in foreign currency

Group 3641 Long-term loans from state funds- in national currency

Group 3642 Long-term loans from state funds- in foreign currency

362X0/362X5/364X0/364X5 (liability) - These accounts are used for accounting of short-/long-term loans taken from the Mortgage Fund of the Republic of Azerbaijan and other state funds.

Amounts paid on loans obtained from state funds, referred to overdue principal debt accounts and documented as other debt instruments are recorded **on the debit side**.

Amounts of loans obtained from state funds are recorded **on the credit side**.

362X2/362X7/364X2/364X7 (liability) - These accounts are used for accounting of interest payables accrued on short-/long-term loans taken from the Mortgage Fund of the Republic of Azerbaijan and other state funds.

Interest amounts paid and overdue on loans taken from state funds, allocated to interest debt accounts, are recorded **on the debit side**.

Interest amounts payable, recognized in expense accounts for loans taken from state funds, are recorded **on the credit side**.

362X3/362X8/364X3/364X8 (liability) - These accounts are used for accounting of overdue principal debts taken from the Mortgage Fund of the Republic of Azerbaijan and other state funds.

Amounts of overdue debts on loans taken from state funds and documented as other debt instruments are recorded **on the debit side**.

Amounts of overdue debts on loans taken from state funds are recorded **on the credit side**.

362X4/362X9/364X4/364X9 (liability) - These accounts are used for accounting of overdue interest debts on short/long-term loans taken from the Mortgage Fund of the Republic of Azerbaijan and other state funds.

Amount of overdue interest debts paid on loans from state funds are recorded **on the debit side**.

Amount of overdue interest debts on loans from state funds are recorded **on the credit side**.

Group 3693 Balance of closed accounts of state funds and budget organizations - in national currency

Group 3694 Balance of closed accounts of state funds and budget organizations - in foreign currency

Group 3695 Balance of closed accounts of state funds and budget organizations -in precious metals

3693X/3694X/3695X (liability) - *These accounts are used for accounting of closed accounts of the Central Treasury, other budget organizations, the SOFAZ, and other state funds.*

Amounts debited from closed accounts of budget organizations and state funds are recorded **on the debit side**.

Amounts credited to closed accounts of budget organizations and state funds are recorded **on the credit side**.

Group 3696 Adjustments on amounts due to state funds and budget organizations - in national currency

Group 3697 Adjustments on amounts due to state funds and budget organizations - in foreign currency

Group 3698 Adjustments on amounts due to state funds and budget organizations - in precious metals

36960/36970/36980 (liability) - *These accounts are used for accounting positive adjustments arising from the determination of the amortized cost of obligations to budget organizations and state funds, as well as from the difference between the contractual interest rate and the market interest rates of similar financial instruments.*

Amount of amortization of positive adjustments on obligations to budgetary organizations and state funds, as well as the remaining balance of positive adjustments written off upon derecognition of funds are recorded **on the debit side**.

Amounts of positive adjustments on obligations to budget organizations and state funds are recorded **on the credit side**.

36961/36971/36981 (contra-liability) - *These accounts are used for accounting negative adjustments arising from the determination of the amortized cost of amounts due to budget organizations and state funds, as well as from the difference between the contractual interest rate and the market interest rates of similar financial instruments.*

Amounts of negative adjustments on amounts due to budget organizations and state funds are recorded **on the debit side**.

Amounts of amortization of negative adjustments on amounts due to budget organizations and state funds, as well as the remaining balance of negative adjustments written off upon derecognition of funds are recorded **on the credit side**.

CLASS 37 Settlements with international financial institutions

Purpose: These accounts are used for accounting of amounts due to international financial institutions.

Initial recognition: Amounts due to international financial organizations are recognized at fair value.

Valuation: Amounts due to international financial organizations are measured at amortized cost using an effective interest rate method.

Derecognition: Amounts due to international financial organizations are derecognized if fulfilled under contractual terms.

- Group 3701** Settlements with the International Monetary Fund - in national currency
Group 3702 Settlements with the International Monetary Fund - in foreign currency
Group 3703 Settlements with the International Monetary Fund - in special drawing rights
Group 3704 Settlements with other international financial institutions- in national currency
Group 3705 Settlements with other international financial institutions- in foreign currency
Group 3706 Settlements with international financial institutions- in precious metals

37011 (liability) – *This account is used for accounting of securities issued on International Monetary Fund Quotas. The balance of this account should equal to the balance of account 17011.*

The value of securities returned in connection with the reduction and revaluation of the International Monetary Fund quota is recorded **on the debit side**.

The value of securities placed in connection with the increase and revaluation of the International Monetary Fund quota is recorded **on the credit side**.

37012/37042 (liability) - *These accounts are used for accounting of securities issued on the loans from the IMF and other international financial institutions. Balances of these accounts should equal the balance of accounts 17012 and 17042, respectively.*

The value of securities returned in connection with the reduction and revaluation of the principal amount of loans taken from the IMF and other international financial institutions are recorded **on the debit side**.

The value of securities issued in connection with the increase and revaluation of the principal amount of loans taken from the IMF and other international financial institutions are recorded **on the credit side**.

37013/37014 (liability) - *These accounts are used for accounting of operations of operations on the change and revaluation of the IMF Quota of the Republic of Azerbaijan.*

Amounts debited from the reduction and revaluation of the amount of IMF Quotas are recorded **on the debit side**.

Amounts credited to the increase and revaluation of the amount of IMF Quotas are recorded **on the credit side**.

37016/37026/37036 (liability) - *These accounts are used for accounting of other settlements with the IMF.*

Amounts debited on other settlements with the IMF are recorded **on the debit side**.

Amounts credited on other settlements with the IMF are recorded **on the credit side**.

37017/37027/37037 (liability) - *These accounts are used for accounting of interest payables accrued on settlements with the IMF.*

Interest amounts paid on settlements with the IMF are recorded **on the debit side**.

Interest payables recognized in expense items on settlements with the IMF are recorded **on the credit side**.

37023/37033 (liability) - *These accounts are used for accounting of loans from the IMF.*

Amounts paid on loans from the IMF are recorded **on the debit side**.

Amounts of loans from the IMF are recorded **on the credit side**.

37024/37034 (liability) - *These accounts are used for accounting of interest payables accrued on loans from the IMF.*

Interest amounts paid on loans from the IMF are recorded **on the debit side**.

Interest payables recognized in expense items on loans from the IMF are recorded **on the credit side**.

37046/37056 (liability) - *These accounts are used for accounting of other settlements (grants, bonuses, financial aid) with other international financial institutions (World Bank, International Finance Corporation, European Bank for Reconstruction and Development, Islamic Development etc.).*

Amounts debited on other settlements with other international financial institutions are recorded **on the debit side**.

Amounts credited on other settlements with other international financial institutions are recorded **on credit of accounts**.

37047/37057 (liability) - *These accounts are used for accounting of interest payables accrued on settlements with other international financial institutions.*

Interest amounts paid on settlements with other international financial institutions and referred to overdue interest debt accounts are recorded **on the debit side**.

Interest amounts on settlements with other international financial institutions and referred to overdue interest debt accounts are recorded **on the credit side**.

37048/37058 (liability) - *These accounts are used for accounting of overdue principal debt on settlements with other international financial institutions.*

Amount of overdue principal debt paid on settlements with other international financial institutions are recorded **on the debit side**.

Amount of overdue principal debt on settlements with other international financial institutions are recorded **on the credit side**.

37049/37059 (liability) - *These accounts are used for accounting of overdue interest debts on settlements with other international financial.*

Amounts of overdue interest debts paid on settlements with other international financial institutions are recorded **on the debit side**.

Amounts of overdue interest debts on settlements with other international financial institutions are recorded **on the credit side**.

37053 (liability) – *This account is used for accounting of loans from other international financial institutions.*

Amounts paid on loans from international financial institutions and referred to overdue principal debt accounts are recorded **on the debit side**.

Amounts of loans from other financial institutions are recorded **on the credit side**.

37054 (liability) – *This account is used for accounting of deposits of other international financial institutions.*

Amounts paid on deposits of other international financial institutions are recorded **on the debit side**.

Amounts on deposits of other international financial institutions are recorded **on the credit side**.

37063 (liability) – *This account is used for accounting of loans in precious metals from international financial institutions.*

Amounts paid on loans from international financial institutions and referred to overdue principal debt accounts are recorded **on the debit side**.

Amounts of loans from international financial institutions are recorded **on the credit side**.

37064 (liability) – *This account is used for accounting of deposits of international financial institutions in precious metals.*

Amounts paid on deposits of international financial institutions are recorded **on the debit side**.

Amounts of deposits of international financial institutions are recorded **on the credit side**.

37066 (liability) – *This account is used for accounting of settlements with international financial institutions in precious metals.*

Amounts debited on settlements with international financial institutions are recorded **on the debit side**

Amounts credited on settlements with international financial institutions are recorded **on the credit side**.

37067 (liability) – *This account is used for accounting of interest payables accrued on settlements with international financial institutions, loans obtained and deposits attracted in precious metals.*

Interest amounts paid on settlements with international financial institutions, loans obtained, and deposits attracted are recorded **on the debit side**.

Interest amounts on settlements with international financial institutions, loans obtained, and deposits attracted are recorded **on the credit side**.

37068 (liability) – *This account is used for accounting of settlements with other international financial institutions in precious metals, loans obtained, and deposits attracted.*

Amounts of overdue principal debts paid on settlements with other international financial institutions, loans obtained, and deposits attracted are recorded **on the debit side**.

Amounts of overdue principal debts on settlements with other international financial institutions, loans obtained, and deposits attracted are recorded **on the credit side**.

37069 (liability) – *This account is used for accounting of settlements with other international financial institutions in precious metals, loans obtained, and deposits attracted.*

Amounts of overdue interest debts paid on settlements with other financial institutions, loans obtained, and deposits attracted are recorded **on the debit side**.

Amounts of overdue interest debts on settlements with other financial institutions, loans obtained, and deposits attracted are recorded **on the credit side**.

Group 3796 Adjustments on settlements with international financial institutions - in national currency

Group 3797 Adjustments on settlements with international financial institutions

Group 3798 Adjustments on settlements with international financial institutions - in precious metals

37960/37970/37980 (liability) – *These accounts are used for accounting of positive adjustments arising from the determination of the amortized value of amounts due to international financial institutions and the difference between the contractual interest rate and market interest rates on similar financial instruments.*

Amortization amounts of positive adjustments related to amounts due to international financial institutions and the written-off balance of positive adjustments when funds are derecognized are recorded **on the debit side**.

Amounts of positive adjustments related to amounts due to international financial institutions are recorded **on the credit of accounts**.

37961/37971/37981 (contra-liability) – *These accounts are used for accounting of negative adjustments arising from the determination of the amortized value of amounts due to international financial institutions*

and the difference between the contractual interest rate and market interest rates on similar financial instruments.

Amounts of negative adjustments related to amounts due to international financial institutions are recorded **on the debit side**.

Amortization amounts of negative adjustments related to amounts due to international financial institutions and the written-off balance of negative adjustments when funds are derecognized are recorded **on the credit side**.

CLASS 38 Adjustments on amounts due to state-owned legal entities, municipalities, and public organizations

Purpose: The accounts in this class are used for accounting of adjustments on amounts due to state-owned legal entities, municipalities, and public organizations.

Initial recognition: Adjustments on amounts due to state-owned legal entities, municipalities and public organizations are recognized at fair value.

Valuation: Adjustments on amounts due to state-owned legal entities, municipalities and public organizations measured at amortized cost using the effective exchange rate method.

Derecognition: Amounts due to state-owned legal entities, municipalities and public organizations are derecognized when they are repaid, fulfilled in accordance with contract terms, or reclassified as other debt instruments in cases specified by IFRS.

Group 3801	Current accounts of state-owned legal entities operating in mining sector - in national currency
Group 3811	Current accounts of state-owned legal entities operating in mining sector - in foreign currency
Group 3821	Current accounts of state-owned legal entities operating in mining sector- in precious metals
Group 3802	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
Group 3812	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
Group 3822	Current accounts of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
Group 3803	Current accounts of state-owned legal entities operating in construction and building sector - in national currency
Group 3813	Current accounts of state-owned legal entities operating in construction and building sector - in foreign currency
Group 3823	Current accounts of state-owned legal entities operating in construction and building sector - in precious metals
Group 3804	Current account of state-owned legal entities operating in industrial and manufacturing sector - in national currency
Group 3814	Current account of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
Group 3824	Current account of state-owned legal entities operating in industrial and manufacturing sector - in precious metals

Group 3805	Current accounts of state-owned legal entities operating in transportation and communication sector - in national currency
Group 3815	Current accounts of state-owned legal entities operating in transportation and communication sector - in foreign currency
Group 3825	Current accounts of state-owned legal entities operating in transportation and communication sector - in precious metals
Group 3806	Current accounts of state-owned legal entities operating in retail and services sector - in national currency
Group 3816	Current accounts of state-owned legal entities operating in retail and services sector - in foreign currency
Group 3826	Current accounts of state-owned legal entities operating in retail and services sector - in precious metals
Group 3807	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
Group 3817	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
Group 3827	Current accounts of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
Group 3808	Current account of state-owned legal entities operating in real estate sector - in national currency
Group 3818	Current account of state-owned legal entities operating in real estate sector - in foreign currency
Group 3828	Current account of state-owned legal entities operating in real estate sector - in precious metals
Group 3809	Current accounts of state-owned legal entities operating in other sectors - in national currency
Group 3819	Current accounts of state-owned legal entities operating in other sectors - in foreign currency
Group 3829	Current accounts of state-owned legal entities operating in other sectors - in precious metals

380X0/381X0/382X0 (liability) - *These accounts are used for accounting of current accounts of state-owned legal entities, municipalities, and public organizations.*

Amounts debited from current accounts of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts credited to current accounts of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

380X1/381X1/382X1 (liability) - *These accounts are used for accounting of funds blocked on current accounts of state-owned legal entities, municipalities, and public organizations.*

Amounts debited from blocked current accounts of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts credited to blocked current accounts of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

380X2/381X2/382X2 (liability) - *These accounts are used for accounting of interest payables accrued on current accounts of state-owned legal entities, municipalities, and public organizations.*

Amounts of interest paid on current accounts of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Interest payables recognized in expense items on current accounts of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

Group 3831	Short-term deposits of state-owned legal entities operating in mining sector - in national currency
Group 3841	Short-term deposits of state-owned legal entities operating in mining sector - in foreign currency
Group 3851	Short-term deposits of state-owned legal entities operating in mining sector - in precious metals
Group 3832	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
Group 3842	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
Group 3852	Short-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
Group 3833	Short-term deposits of state-owned legal entities operating in construction and building sector - in national currency
Group 3843	Short-term deposits of state-owned legal entities operating in construction and building sector - in foreign currency
Group 3853	Short-term deposits of state-owned legal entities operating in construction and building sector - in precious metals
Group 3834	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in national currency
Group 3844	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
Group 3854	Short-term deposits of state-owned legal entities operating in industrial and manufacturing sector - in precious metals
Group 3835	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in national currency
Group 3845	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in foreign currency
Group 3855	Short-term deposits of state-owned legal entities operating in transportation and communication sector - in precious metals

Group	3836	Short-term deposits of state-owned legal entities operating in retail and services sector - in national currency
Group	3846	Short-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency
Group	3856	Short-term deposits of state-owned legal entities operating in retail and services sector - in precious metals
Group	3837	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
Group	3847	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
Group	3857	Short-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
Group	3838	Short-term deposits of state-owned legal entities operating in real estate sector - in national currency
Group	3848	Short-term deposits of state-owned legal entities operating in real estate sector - in foreign currency
Group	3858	Short-term deposits of state-owned legal entities operating in real estate sector - in precious metals
Group	3839	Short-term deposits of state-owned legal entities operating in other sectors, municipalities, and public organizations - in national currency
Group	3849	Short-term deposits of state-owned legal entities operating in other sectors, municipalities, and public organizations - in foreign currency
Group	3859	Short-term deposits of state-owned legal entities operating in other sectors, municipalities, and public organizations - in precious metals
Group	3861	Long-term deposits of state-owned legal entities operating in mining sector- in national currency
Group	3871	Long-term deposits of state-owned legal entities operating in mining sector- in foreign currency
Group	3881	Long-term deposits of state-owned legal entities operating in mining sector- in precious metals
Group	3862	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in national currency
Group	3872	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in foreign currency
Group	3882	Long-term deposits of state-owned legal entities operating in energy, gas, steam, and water sector- in precious metals
Group	3863	Long-term deposits of state-owned legal entities operating in construction and building sector- in national currency

Group	3873	Long-term deposits of state-owned legal entities operating in construction and building sector- in foreign currency
Group	3883	Long-term deposits of state-owned legal entities operating in construction and building sector- in precious metals
Group	3864	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in national currency
Group	3874	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
Group	3884	Long-term deposits of state-owned legal entities operating in industrial and manufacturing sector- in precious metals
Group	3865	Long-term deposits of state-owned legal entities operating in transportation and communication sector- in national currency
Group	3875	Long-term deposits of state-owned legal entities operating in transportation and communication sector- in foreign currency
Group	3885	Long-term deposits of state-owned legal entities operating in transportation and communication sector- in precious metals
Group	3866	Long-term deposits of state-owned legal entities operating in retail and services sector - in national currency
Group	3876	Long-term deposits of state-owned legal entities operating in retail and services sector - in foreign currency
Group	3886	Long-term deposits of state-owned legal entities operating in retail and services sector - in precious metals
Group	3867	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in national currency
Group	3877	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in foreign currency
Group	3887	Long-term deposits of state-owned legal entities operating in agriculture, forestry, and fishing sector- in precious metals
Group	3868	Long-term deposits of state-owned legal entities operating in real estate sector - in national currency
Group	3878	Long-term deposits of state-owned legal entities operating in real estate sector - in foreign currency
Group	3888	Long-term deposits of state-owned legal entities operating in real estate sector - in precious metals
Group	3869	Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors- in national currency

- Group 3879** Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors- in foreign currency
- Group 3889** Long-term deposits of state-owned legal entities, municipalities and public organizations operating in other sectors- in precious metals

383X0/384X0/385X0/386X0/387X0/388X0 (liability) - *These accounts are used for accounting of short/long term deposits of state-owned legal entities, municipalities, and public organizations.*

Amounts paid on deposits from state-owned legal entities, municipalities, and public organizations, referred to overdue principal debt accounts and documented as other debt instruments are recorded **on the debit side**.

Amounts of deposits from state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

383X1/384X1/385X1/386X1/387X1/388X1 (liability) - *These accounts are used for accounting of blocked funds on short/long term deposits of state-owned legal entities, municipalities, and public organizations.*

Amounts debited from blocked deposit accounts of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts credited to blocked deposits of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

383X2/384X2/385X2/386X2/387X2/388X2 (liability) - *These accounts are used for accounting of interest payables accrued on short/long term deposits of state-owned legal entities, municipalities, and public organizations.*

Interest amounts paid on deposits of state-owned legal entities, municipalities and public organizations and referred to overdue interest debt accounts are recorded **on the debit side**.

Interest payables recognized in expense items on deposits of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

383X3/384X3/385X3/386X3/387X3/388X3 (liability) - *These accounts are used for accounting of overdue principal debts on short/long term deposits of state-owned legal entities, municipalities, and public organizations*

Amounts of overdue principal debts paid on deposits of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts of overdue principal debts of deposits of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

383X4/384X4/385X4/386X4/387X4/388X4 (liability) - *These accounts are used for accounting of overdue interest debt on short/long term deposits of state-owned legal entities, municipalities, and public organizations.*

Amounts of overdue interest debts paid on deposits of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts of overdue interest debts of deposits of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

- Group 3893** Balance of closed accounts of state-owned legal entities, municipalities, and public organizations - in national currency
- Group 3894** Balance of closed accounts of state-owned legal entities, municipalities, and public organizations - in foreign currency
- Group 3895** Balance of closed accounts of state-owned legal entities, municipalities, and public organizations - in precious metals

3893X/3894X/3895X (liability) - *These accounts are used for accounting of closed accounts of state-owned legal entities, municipalities, and public organizations.*

Amounts debited from closed accounts of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts credited to closed accounts of state-owned legal entities, municipalities and public organizations are recorded **on the credit side**.

- Group 3896** Adjustments on amounts due to state-owned legal entities, municipalities, and public organizations -in national currency

- Group 3897** Adjustments on amounts due to state-owned legal entities, municipalities, and public organizations -in foreign currency

- Group 3898** Adjustments on amounts due to state-owned legal entities, municipalities and public organizations - in precious metals

38960/38970/38980 (liability) - *These accounts are used for accounting of positive adjustments related to the determination of the amortized cost of amounts due to state-owned legal entities, municipalities, and public organizations, as well as positive adjustments arising from the difference between contractual and market interest rates of similar financial instruments.*

Amortization amounts of positive adjustments for amounts due to state-owned legal entities, municipalities, and public organizations, as well as the remaining amount of positive adjustments written off when funds are derecognized are recorded **on the debit side**.

Amounts of positive adjustments related to amounts due to state-owned legal entities, municipalities, and public organizations are recorded **on the credit side**.

38961/38971/38981 (contra-liability) - *These accounts are used for accounting of negative adjustments related to the determination of the amortized cost of amounts due to state-owned legal entities, municipalities, and public organizations, as well as negative adjustments arising from the difference between contractual and market interest rates of similar financial instruments*

Amounts of negative adjustments related to amounts due to state-owned legal entities, municipalities, and public organizations are recorded **on the debit side**.

Amortization amounts of negative adjustments for amounts due to state-owned legal entities, municipalities, and public organizations, as well as the remaining amount of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

CLASS 39 Amounts due to official agencies of foreign states

Purpose: Accounts in this class are used for accounting of amounts due to official agencies of foreign states.

Initial recognition: Amounts due to official agencies of foreign states are recognized at fair value.

Valuation: Amounts due to official agencies of foreign states are measured at amortized cost using

the effective exchange rate method.

Derecognition: Amounts due to official agencies of foreign states are derecognized when they are repaid, fulfilled under contractual terms, and documented as other debt instruments as per the IFRS.

Group 3901	Current accounts of embassies - in national currency
Group 3902	Current accounts of embassies - in foreign currency
Group 3903	Current accounts of embassies - in precious metals
Group 3904	Current accounts of consulates - in national currency
Group 3905	Current accounts of consulates - in foreign currency
Group 3906	Current accounts of consulates - in precious metals
Group 3907	Current accounts of other official agencies of foreign states - in national currency
Group 3908	Current accounts of other official agencies of foreign states - in foreign currency
Group 3909	Current accounts of other official agencies of foreign states - in precious metals

390X0 (liability) - *These accounts are used for accounting of current accounts of embassies, consulates, and other official institutions of foreign states.*

Amounts debited from current accounts of official agencies of foreign states are recorded **on the debit side**.

Amounts credited to current accounts of official agencies of foreign states are recorded **on the credit side**.

390X1 (liability) - *These accounts are used for accounting of blocked funds of current accounts of embassies, consulates, and other official agencies of foreign states.*

Amounts debited from blocked current accounts of official agencies of foreign states are recorded **on the debit side**.

Amounts debited to blocked current accounts of official agencies of foreign states are recorded **on the credit side**.

390X2 (liability) - *These accounts are used for accounting of accrued interest payables on current accounts of embassies, consulates, and other official agencies of foreign states.*

Amounts of interest paid on current accounts of official agencies of foreign states are recorded **on the debit side**.

Amounts of interest payable recognized in expense accounts of official agencies of foreign states are recorded **on the credit side**.

Group 3910	Short-term deposits of embassies - in national currency
Group 3911	Short-term deposits of embassies - in foreign currency
Group 3912	Short-term deposits of embassies - in precious metals
Group 3913	Short-term deposits of consulates - in national currency
Group 3914	Short-term deposits of consulates - in foreign currency
Group 3915	Short-term deposits of consulates - in precious metals
Group 3916	Short-term deposits of other official agencies of foreign states - in national currency
Group 3917	Short-term deposits of other official agencies of foreign states - in foreign currency
Group 3918	Short-term deposits of other official agencies of foreign states - in precious metals

Group 3919	Long-term deposits of embassies - in national currency
Group 3920	Long-term deposits of embassies - in foreign currency
Group 3921	Long-term deposits of embassies - in precious metals
Group 3922	Long-term deposits of embassies - in national currency
Group 3923	Long-term deposits of embassies - in foreign currency
Group 3924	Long-term deposits of embassies - in precious metals
Group 3925	Long-term deposits of other official agencies of foreign states - in national currency
Group 3926	Long-term deposits of other official agencies of foreign states - in foreign currency
Group 3927	Long-term deposits of other official agencies of foreign states - in precious metals

391X0/392X0 (liability) - *These accounts are used for accounting of short/long-term deposits of embassies, consulates, and other official agencies of foreign states.*

Amounts paid on deposits of official agencies of foreign states, referred to overdue principal debt accounts and documented as other debt instruments are recorded **on the debit side**.

Amounts of deposits of official agencies of foreign states are recorded **on the credit side**.

391X1/392X1 (liability) - *These accounts are used for accounting of blocked funds on short/long-term deposits of embassies, consulates, and other official agencies of foreign states.*

Amounts debited from blocked deposit accounts of official agencies of foreign states are recorded **on the debit side**.

Amounts credited to blocked deposit accounts of official agencies of foreign states are recorded **on the credit side**.

391X2/392X2 (liability) - *These accounts are used for accounting of accrued interest payables on short/long-term deposits of embassies, consulates, and other official agencies of foreign states.*

Interest amounts paid on deposits of official agencies of foreign states and referred to overdue interest debt accounts are recorded **on the debit side**.

Interest payables recognized in expense accounts on deposits of official agencies of foreign states are recorded **on the credit side**.

391X3/392X3 (liability) - *These accounts are used for accounting of overdue principal debts on short/long-term deposits of embassies, consulates, and other official agencies of foreign states.*

Amounts of overdue principal debts paid on deposits of official agencies of foreign states are recorded **on the debit side**.

Amounts of overdue principal debts on deposits of official agencies of foreign states are recorded **on the credit side**.

391X4/392X4 (liability) - *These accounts are used for accounting of overdue interest debts on short/long-term deposits of embassies, consulates, and other official agencies of foreign states.*

Amounts of overdue interest debts paid on deposits of official agencies of foreign states are recorded **on the debit side**.

Amounts of overdue interest debts on deposits of official agencies of foreign states are recorded **on the credit side**.

Group 3993 Balance of closed accounts of official agencies of foreign states - in national currency

Group 3994 Balance of closed accounts of official agencies of foreign states - in foreign currency

Group 3995 Balance of closed accounts of official agencies of foreign states - in precious metals

3993X/3994X/3995X (liability) - These accounts are used for accounting of closed accounts of embassies, consulates, and other official agencies of foreign states.

Amounts debited from closed accounts of official agencies are recorded **on the debit side**.

Amounts credited to closed accounts of official agencies of foreign states are recorded **on the credit side**.

Group 3996 Adjustments on amounts of official agencies of foreign states - in national currency

Group 3997 Adjustments on amounts of official agencies of foreign states - in foreign currency

Group 3998 Adjustments on amounts of official agencies of foreign states - in precious metals

39960/39970/39980 (liability) - These accounts are used for accounting of positive adjustments related to the amortized cost of amounts due to official agencies of foreign states, as well as positive adjustments arising from the difference between contractual and market interest rates on similar financial instruments.

Amortization amounts of positive adjustments for amounts due to official agencies of foreign states and the remaining balance of positive adjustments written off when funds are derecognized are recorded **on the debit side**.

Amounts of positive adjustments for amounts due to official agencies of foreign states are recorded **on the credit side**.

39961/39971/39981 (contra-liability) - These accounts are used for accounting of negative adjustments related to the amortized cost of amounts due to official agencies of foreign states, as well as negative adjustments arising from the difference between contractual and market interest rates on similar financial instruments.

Amounts of negative adjustments for amounts due to official agencies of foreign states are recorded **on the debit side**.

Amortization amount of negative adjustments on amounts due to official agencies of foreign states and remaining balance of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

CLASS 40 Amounts due to non-state-owned legal entities

Purpose: Accounts here are used for accounting of amounts due to non-state-owned legal entities.

Initial recognition: Amounts due to non-state-owned legal entities are recognized at fair value.

Valuation: Amounts due to non-state-owned legal entities are measured at amortized cost using the effective interest rate method.

Derecognition: Amounts due to non-state-owned legal entities are derecognized when they are repaid, fulfilled under contractual terms, and documented as other debt instruments as per the IFRS.

Group 4001 Current accounts of non-state-owned legal entities operating in mining sector - in national currency

Group 4011 Current accounts of non-state-owned legal entities operating in mining sector - in foreign currency

Group	4021	Current accounts of non-state-owned legal entities operating in mining sector - in precious metals
Group	4002	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
Group	4012	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
Group	4022	Current accounts of non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
Group	4003	Current accounts of non-state-owned legal entities operating in construction and building sector - in national currency
Group	4013	Current accounts of non-state-owned legal entities operating in construction and building sector- in foreign currency
Group	4023	Current accounts of non-state-owned legal entities operating in construction and building sector - in precious metals
Group	4004	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector- in national currency

Group 4014	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
Group 4024	Current accounts of non-state-owned legal entities operating in industrial and manufacturing sector- in precious metals
Group 4005	Current accounts of non-state-owned legal entities operating in transportation and communication sector - in national currency
Group 4015	Current accounts of non-state-owned legal entities operating in transportation and communication sector - in foreign currency
Group 4025	Current accounts of non-state-owned legal entities operating in transportation and communication sector - in precious metals
Group 4006	Current accounts of non-state-owned legal entities operating in retail and services sector - in national currency
Group 4016	Current accounts of non-state-owned legal entities operating in retail and services sector - in foreign currency
Group 4026	Current accounts of non-state-owned legal entities operating in retail and services sector - in precious metals
Group 4007	Current accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
Group 4017	Current accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
Group 4027	Current accounts of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
Group 4008	Current accounts of non-state-owned legal entities operating in real estate sector- in national currency
Group 4018	Current accounts of non-state-owned legal entities operating in real estate sector- in foreign currency
Group 4028	Current accounts of non-state-owned legal entities operating in real estate sector- in precious metals
Group 4009	Current accounts of non-state-owned legal entities operating in other sectors- in national currency
Group 4019	Current accounts of non-state-owned legal entities operating in other sectors- in foreign currency
Group 4029	Current accounts of non-state-owned legal entities operating in other sectors- in precious metals

400X0/400X5/401X0/401X5/402X0/402X5 (liability) - These accounts are for accounting of current accounts of resident/non-resident non-state-owned legal entities.

Amounts debited from current accounts of non-state-owned legal entities are recorded **on the debit side**.

Amounts credited to current accounts of non-state-owned legal entities are recorded **on the credit side**.

400X1/400X6/401X1/401X6/402X1/402X6 (liability) - These accounts are used for accounting of blocked funds on current accounts of resident/non-resident non-state-owned legal entities.

Amounts debited from blocked current accounts of non-state-owned legal entities are recorded **on the debit side**.

Amounts credited to blocked current accounts of non-state-owned legal entities are recorded **on the credit side**.

400X2/400X7/401X2/401X7/402X2/402X7 (liability) - These accounts are used for accounting of accrued interest payables on current accounts of resident/non-resident non-state-owned legal entities.

Interest amounts paid on current accounts of non-state-owned legal entities are recorded **on the debit side**.

Interest payables recognized in expense items on current accounts of non-state-owned legal entities are recorded **on the credit side**.

Group 4031	Short-term deposits of non-state-owned legal entities operating in mining sector- in national currency
Group 4041	Short-term deposits of non-state-owned legal entities operating in mining sector- in foreign currency
Group 4051	Short-term deposits of non-state-owned legal entities operating in mining sector- in precious metals
Group 4032	Short-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
Group 4042	Short-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency
Group 4052	Short-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
Group 4033	Short-term deposits of non-state-owned legal entities operating in construction and building sector- in national currency
Group 4043	Short-term deposits of non-state-owned legal entities operating in construction and building sector- in foreign currency
Group 4053	Short-term deposits of non-state-owned legal entities operating in construction and building sector- in precious metals
Group 4034	Short-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
Group 4044	Short-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector- in foreign currency
Group 4054	Short-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector- in precious metals
Group 4035	Short-term deposits of non-state-owned legal entities operating in transportation and communication sector- in national currency

Group	4045	Short-term deposits of non-state-owned legal entities operating in transportation and communication sector- in foreign currency
Group	4055	Short-term deposits of non-state-owned legal entities operating in transportation and communication sector- in precious metals
Group	4036	Short-term deposits of non-state-owned legal entities operating in retail and services sector - in national currency
Group	4046	Short-term deposits of non-state-owned legal entities operating in retail and services sector - in foreign currency
Group	4056	Short-term deposits of non-state-owned legal entities operating in retail and services sector - in precious metals
Group	4037	Short-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
Group	4047	Short-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
Group	4057	Short-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
Group	4038	Short-term deposits of non-state-owned legal entities operating in real estate sector - in national currency
Group	4048	Short-term deposits of non-state-owned legal entities operating in real estate sector - in foreign currency
Group	4058	Short-term deposits of non-state-owned legal entities operating in real estate sector - in precious metals
Group	4039	Short-term deposits of non-state-owned legal entities operating in other sectors - in national currency
Group	4049	Short-term deposits of non-state-owned legal entities operating in other sectors - in foreign currency
Group	4059	Short-term deposits of non-state-owned legal entities operating in other sectors- in precious metals
Group	4061	Long-term deposits of non-state-owned legal entities operating in mining sector- in national currency
Group	4071	Long-term deposits of non-state-owned legal entities operating in mining sector- in foreign currency
Group	4081	Long-term deposits of non-state-owned legal entities operating in mining sector- in precious metals
Group	4062	Long-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in national currency
Group	4072	Long-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in foreign currency

Group	4082	Long-term deposits of non-state-owned legal entities operating in energy, gas, steam, and water sector - in precious metals
Group	4063	Long-term deposits of non-state-owned legal entities operating in construction and building sector - in national currency
Group	4073	Long-term deposits of non-state-owned legal entities operating in construction and building sector - in foreign currency
Group	4083	Long-term deposits of non-state-owned legal entities operating in construction and building sector - in precious metals
Group	4064	Long-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in national currency
Group	4074	Long-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in foreign currency
Group	4084	Long-term deposits of non-state-owned legal entities operating in industrial and manufacturing sector - in precious metals
Group	4065	Long-term deposits of non-state-owned legal entities operating in transportation and communication sector - in national currency
Group	4075	Long-term deposits of non-state-owned legal entities operating in transportation and communication sector - in foreign currency
Group	4085	Long-term deposits of non-state-owned legal entities operating in transportation and communication sector - in precious metals
Group	4066	Long-term deposits of non-state-owned legal entities operating in retail and services sector - in national currency
Group	4076	Long-term deposits of non-state-owned legal entities operating in retail and services sector - in foreign currency
Group	4086	Long-term deposits of non-state-owned legal entities operating in retail and services sector - in precious metals
Group	4067	Long-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in national currency
Group	4077	Long-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in foreign currency
Group	4087	Long-term deposits of non-state-owned legal entities operating in agriculture, forestry, and fishing sector - in precious metals
Group	4068	Long-term deposits of non-state-owned legal entities operating in real estate sector - in national currency
Group	4078	Long-term deposits of non-state-owned legal entities operating in real estate sector - in foreign currency

- Group 4088** Long-term deposits of non-state-owned legal entities operating in real estate sector- in precious metals
- Group 4069** Long-term deposits of non-state-owned legal entities operating in other sectors - in national currency
- Group 4079** Long-term deposits of non-state-owned legal entities operating in other sectors - in foreign currency
- Group 4089** Long-term deposits of non-state-owned legal entities operating in other sectors - in precious metals

403X0/403X5/404X0/404X5/405X0/405X5/406X0/406X5/407X0/407X5/408X0/ 408X5 (liability) – These accounts are used for accounting of short/long-term deposits of resident/non-resident non-state-owned legal entities.

Amounts paid on deposits of non-state-owned legal entities, referred to overdue principal debt accounts and documented as other debt instruments are recorded **on the debit side**.

Amounts of deposits of non-state-owned legal entities are recorded **on the credit side**.

403X1/403X6/404X1/404X6/405X1/405X6/406X1/406X6/407X1/407X6/408X1/ 408X6 (liability) – These accounts are used for accounting of blocked funds on short/long-term deposits of resident/non-resident non-state-owned legal entities.

Amounts debited from blocked deposits accounts of non-state-owned legal entities are recorded **on the debit side**.

Amounts credited to blocked deposit accounts of non-state-owned legal entities are recorded **on the credit side**.

403X2/403X7/404X2/404X7/405X2/405X7/406X2/406X7/407X2/407X7/408X2/ 408X7 (liability) – These accounts are used for accounting of accrued interest payables on short/long-term deposits of resident/non-resident non-state-owned legal entities.

Interest amounts paid on deposits of non-state-owned legal entities and referred to overdue interest debt accounts are recorded **on the debit side**.

Interest payables recognized in expense items on deposits of non-state-owned legal entities are recorded **on the credit side**.

403X3/403X8/404X3/404X8/405X3/405X8/406X3/406X8/407X3/407X8/408X3/ 408X8 (liability) – These accounts are used for accounting of overdue principal debts on short/long-term deposits of resident/non-resident non-state-owned legal entities.

Amounts of overdue principal debts paid on deposits of non-state-owned legal entities are recorded **on the debit side**.

Amounts of overdue principal debts on deposits of non-state-owned legal entities are recorded **on the credit side**.

403X4/403X9/404X4/404X9/405X4/405X9/406X4/406X9/407X4/407X9/408X4/ 408X9 (liability) – These accounts are used for accounting of short/long-term deposits of resident/non-resident non-state-owned legal entities.

Amounts of overdue interest debts paid on deposits of non-state-owned legal entities are recorded **on the debit side**.

Amounts of overdue interest debts on deposits of non-state-owned legal entities are recorded **on the credit side**.

Group 4093 Balance of closed accounts of non-state-owned legal entities - in national currency

Group 4094 Balance of closed accounts of non-state-owned legal entities - in foreign currency

Group 4095 Balance of closed accounts of non-state-owned legal entities - in precious metals

4093X/4094X/4095X (liability) - *These accounts are used for accounting of closed accounts of resident/non-resident non-state-owned legal entities.*

Amounts debited from closed accounts of non-state-owned legal entities are recorded **on the debit side**.

Amounts credited to closed accounts of non-state-owned legal entities are recorded **on the credit side**.

Group 4096 Adjustments on amounts due to non-state-owned legal entities - in national currency

Group 4097 Adjustments on amounts due to non-state-owned legal entities - in foreign currency

Group 4098 Adjustments on amounts due to non-state-owned legal entities - in precious metals

40960/40970/40980 (liability) - *These accounts are used for accounting of positive adjustments related to the amortized cost of amounts due to resident/non-resident non-state-owned legal entities, as well as positive adjustments arising from the difference between contractual and market interest rates on similar financial instruments.*

Amortization amount of positive adjustments for amounts due to non-state-owned legal entities and the remaining balance of positive adjustments written off when funds are derecognized are recorded **on the debit side**.

Positive adjustments on amounts due to non-state-owned legal entities are recorded **on the credit side**.

40961/40971/40981 (contra-liability) - *These accounts are used for accounting of negative adjustments related to the amortized cost of amounts due to resident/non-resident non-state-owned legal entities, as well as negative adjustments arising from the difference between contractual and market interest rates on similar financial instruments.*

Amounts of negative adjustments on amounts due to non-state-owned legal entities are recorded **on the debit side**.

Amortization cost of negative adjustments and the remaining balance of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

CLASS 41 Amounts due to individuals and entrepreneurs

Purpose: Accounts in this class are used for accounting of amounts due to individuals and entrepreneurs.

Initial recognition: Amounts due to individuals and entrepreneurs are recognized at fair value.

Valuation: Amounts due to individuals and entrepreneurs are measured at amortized cost using the effective exchange rate method.

Derecognition: Amounts due to individuals and entrepreneurs are derecognized when they are repaid, fulfilled under contractual terms, and documented as other debt instruments as per the IFRS.

Group 4101 Current accounts of individuals - in national currency

Group 4102 Current accounts of individuals - in foreign currency

Group 4103 Current accounts of individuals - in precious metals

Group 4104 Current accounts of entrepreneurs - in national currency

- Group 4105** Current accounts of entrepreneurs - in foreign currency
Group 4106 Current accounts of entrepreneurs - in precious metals

410X0/410X5 (liability) - *These accounts are used for accounting of current accounts of resident and non-resident individuals and entrepreneurs.*

Amounts debited from current accounts of individuals and entrepreneurs are recorded **on the debit side**.

Amounts credited to current accounts individuals and entrepreneurs are recorded **on the credit side**.

410X1/410X6 (liability) - *These accounts are used for accounting of blocked funds on current accounts of resident/non-resident individuals and entrepreneurs.*

Amounts debited from blocked current accounts of individuals and entrepreneurs are recorded **on the debit side**.

Amounts credited to blocked current accounts of individuals and entrepreneurs are recorded **on the credit side**.

410X2/410X7 (liability) - *These accounts are used for accounting of accrued interest payables on current accounts of resident/non-resident individuals and entrepreneurs.*

Interest amounts paid on current accounts of individuals and entrepreneurs are recorded **on the debit side**.

Interest payables recognized in expense items on current accounts of individuals and entrepreneurs are recorded **on the credit side**.

- Group 4111** Short-term saving accounts of individuals - in national currency
Group 4112 Short-term saving accounts of individuals - in foreign currency
Group 4113 Short-term saving accounts of individuals - in precious metals
Group 4121 Long-term saving accounts of individuals - in national currency
Group 4122 Long-term saving accounts of individuals - in foreign currency
Group 4123 Long-term saving accounts of individuals - in precious metals

411X0/411X5/412X0/412X5 (liability) - *These accounts are used for accounting of short/long-term deposits of resident/non-resident individuals.*

Amounts paid on savings attracted from individuals, referred to overdue principal debt accounts and documented as other debt instruments are recorded **on the debit side**.

Amounts of savings of individuals are recorded **on the credit side**.

411X1/411X6/412X1/412X6 (liability) - *These accounts are used for accounting of blocked funds on short/long-term savings of resident/non-resident individuals.*

Amounts debited from blocked savings accounts of individuals are recorded **on the debit side**.

Amounts credited to blocked savings accounts of individuals are recorded **on the credit side**.

411X2/411X7/412X2/412X7 (liability) - *These accounts are used for accounting of accrued interest payables on short/long-term savings of resident/non-resident individuals.*

Interest amounts paid on savings of individuals and referred to overdue interest debt accounts are recorded **on the debit side**.

Interest payables recognized in expense accounts of savings of individuals are recorded **on the credit side**.

411X3/411X8/412X3/412X8 (liability) - These accounts are used for accounting of overdue principal debts on short/long-term deposits of resident/non-resident individuals.

Amounts of overdue principal debts paid on savings of individuals are recorded **on the debit side**.

Amounts of overdue principal debts on savings of individuals are recorded **on the credit side**.

411X4/411X9/412X4/412X9 (liability) - These accounts are used for accounting of overdue interest debts on short/long-term deposits of resident/non-resident individuals.

Amounts of overdue interest debts paid on savings of individuals are recorded **on the debit side**.

Amounts of overdue interest debts on savings of individuals are recorded **on the credit side**.

Group 4193 Balance of closed accounts of individuals and entrepreneurs - in national currency

Group 4194 Balance of closed accounts of individuals and entrepreneurs - in foreign currency **Group**

4195 Balance of closed accounts of individuals and entrepreneurs - in precious metals

4193X/4194X/4195X (liability) - These accounts are used accounting of closed accounts of resident/non-resident individuals and entrepreneurs.

Amounts debited from closed accounts of individuals and entrepreneurs are recorded **on the debit side**.

Amounts credited from closed accounts of individuals and entrepreneurs are recorded **on the credit side**.

Group 4196 Adjustments on amounts due to individuals and entrepreneurs - in national currency

Group 4197 Adjustments on amounts due to individuals and entrepreneurs - in foreign currency

Group 4198 Adjustments on amounts due to individuals and entrepreneurs - in precious metals

41960/41970/41980 (liability) - These accounts are used for recording of positive adjustments related to determining the amortized cost of amounts due to individuals and entrepreneurs, as well as positive adjustments arising from the difference between contractual and market interest rates on similar financial instruments.

Amortization amount of positive adjustments on amounts due to individuals and entrepreneurs and the remaining balance of positive adjustments written off when funds are derecognized are recorded **on the debit side**.

Positive adjustments on amounts to individuals and entrepreneurs are recorded **on the credit side**.

41961/41971/41981 (contra-liability) - These accounts are used for accounting of negative adjustments related to determining the amortized cost of amounts due to individuals and entrepreneurs, as well as negative adjustments arising from the difference between contractual and market interest rates on similar financial instruments.

Negative adjustments on amounts due to individuals and entrepreneurs are recorded **on the debit side**.

Amortization amount of negative adjustments on amounts due to individuals and entrepreneurs and the remaining balance of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

CLASS 42 Debt securities issued

Purpose: The accounts in this class are used for accounting of debt securities issued by banks.

Initial recognition: Debt securities issued are recognized at fair value.

Valuation: Debt securities issued are measured at amortized cost using the effective exchange rate method.

Derecognition: Debt securities issued are derecognized when liabilities are met under contractual conditions.

Group 4201	Promissory notes - in national currency
Group 4202	Promissory notes - in foreign currency
Group 4203	Deposit certificates - in national currency
Group 4204	Deposit certificates - in foreign currency
Group 4205	Saving certificates - in national currency
Group 4206	Saving certificates - in foreign currency
Group 4207	Bonds - in national currency
Group 4208	Bonds - in foreign currency
Group 4209	Securities of the CBA- in national currency
Group 4210	Securities of the CBA - in foreign currency
Group 4211	Other debt obligations issued - in national currency
Group 4212	Other debt obligations issued - in foreign currency

***420X0/421X0 (liability)** - These accounts are used for accounting of promissory notes, deposit certificates, saving certificates, bonds, securities of the CBA and other debt obligations issued.*

Value of debt securities issued repaid and referred to overdue principal debt accounts are recorded **on the debit side**.

Value of debt securities issued is recorded **on the credit side**.

***420X2/421X2 (liability)** - These accounts are used for accounting of accrued interest payables on promissory notes, deposit certificates, saving certificates, bonds, securities of the CBA and other debt obligations issued.*

Interest amounts paid on debt securities issued and referred to overdue interest debt accounts are recorded **on the debit side**.

Interest payables recognized in expense accounts on debt securities issued are recorded **on the credit side**.

***420X3/421X3 (liability)** - These accounts are used for accounting of overdue principal debts on promissory notes, deposit certificates, saving certificates, bonds and other debt obligations issued.*

Amounts of overdue principal debts paid on debt securities issued are recorded **on the debit side**.

Amounts of overdue principal debts paid on debt securities issued are recorded **on the credit side**.

***420X4/421X4 (liability)** - These accounts are used for accounting of overdue interest debts on promissory notes, deposit certificates, saving certificates, bonds and other debt obligations issued.*

Amounts of overdue interest debts paid on debt securities issued are recorded **on the debit side**.

Amounts of overdue interest debts on debt securities issued are recorded **on the credit side**.

Group 4296 Adjustments on debt securities issued - in national currency

Group 4297 Adjustments on debt securities issued - in foreign currency

42960/42970 (liability) - These accounts are used for accounting of positive adjustments related to determining the amortized cost of debt securities issued, as well as positive adjustments arising from the difference between contractual and market interest rates on similar financial instruments.

Amortization amount of positive adjustments on debt securities issued and the remaining balance of positive adjustments written off when funds are derecognized are recorded **on the debit side**.

Amounts of positive adjustments on debt securities issued are recorded **on the credit side**.

42961/42971 (contra-liability) - These accounts are used for accounting of negative adjustments related to determining the amortized cost of debt securities issued, as well as negative adjustments arising from the difference between contractual and market interest rates on similar financial instruments

Amounts of negative adjustments on debt securities issued are recorded **on the debit side**.

Amortization amounts of negative adjustments on debt securities issued and the remaining balance of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

CLASS 43 Other operations

Purpose: Accounts in this class are used for accounting of broker, leasing, factoring, forfeiting, underwriting, market-maker and other operations.

Initial recognition: Other operations are recognized at fair value.

Valuation: Other operations are measured at amortized cost using the effective exchange rate method.

Derecognition: Other operations are derecognized when liabilities are met under contractual conditions.

Group 4320	Broker operations - in national currency
Group 4321	Broker operations - in foreign currency
Group 4322	Leasing operations - in national currency
Group 4323	Leasing operations - in foreign currency
Group 4324	Factoring operations- in national currency
Group 4325	Factoring operations- in foreign currency
Group 4326	Forfeiting operations - in national currency
Group 4327	Forfeiting operations - in foreign currency
Group 4328	Underwriting and market-maker operations - in national currency
Group 4329	Underwriting and market-maker operations - in foreign currency
Group 4330	Other operations - in national currency
Group 4331	Other operations - in foreign currency
Group 4332	Other operations - in precious metals

432X0/433X0 (liability) - These accounts are used for accounting of broker, leasing, factoring, forfeiting, underwriting, market maker and other operations.

Amounts paid on broker, leasing, factoring, forfeiting, underwriting, market-maker and other operations and referred to overdue debt accounts are recorded **on the debit side**.

Amounts to be paid on broker, leasing, factoring, forfeiting, underwriting, market-maker and other operations and referred to overdue debt accounts are recorded **on the credit side**.

432X2/433X2 (liability) - These accounts are used for accounting of fees and commissions/interest payables accrued on broker, leasing, factoring, forfeiting, underwriting, market-maker and other operations.

Amounts of fees and commissions/interest payables paid on broker, leasing, factoring, forfeiting, underwriting, market-maker and other operations and referred to overdue debt accounts are recorded **on the debit side**.

Amounts of fees and commissions/interest payables recognized in expense accounts on broker, leasing, factoring, forfeiting, underwriting, market-maker and other operations are recorded **on the credit side**.

432X3/433X3/433X4 (liability) - These accounts are used for accounting of overdue debts on broker, leasing, factoring, forfeiting and other operations.

Amounts of overdue principal debts paid on broker, leasing, factoring, forfeiting, and other operations are recorded **on the debit side**.

Amounts of broker, leasing, factoring, forfeiting and overdue debts on other operations are recorded **on the credit side**.

Group 4396 Adjustments on other operations – in national currency

Group 4397 Adjustments on other operations – in foreign currency

Group 4398 Adjustments on other operations – in precious metals

43960/43970/43980 (liability) - These accounts are used for accounting of positive adjustments related to the determination of the amortized cost of liabilities for other operations and positive adjustments arising from the difference between contractual and the market interest rates of similar financial instruments.

Amortization amount of positive adjustments for other operations and the remaining amount of positive adjustments written off when funds are derecognized are recorded **on the debit side**.

Amounts of positive adjustments on other operations are recorded **on the credit side**.

43961/43971/43981 (contra-liability) - These accounts are used for accounting of negative adjustments related to the determination of the amortized cost of liabilities for other operations and negative adjustments arising from the difference between contractual and market interest rates of similar financial instruments.

Amounts of negative adjustments on other operations are recorded **on the debit side**.

Amortization amount of negative adjustments and the remaining amount of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

CLASS 44 Profit tax liabilities

Purpose: Accounts in this class are used for accounting of current and deferred profit tax liabilities.

Initial recognition: Profit tax liabilities are recognized at initial value.

Valuation: The current profit tax liability is measured at the payable amount, based on tax rates in effect as of the end of the reporting period.

The deferred profit tax liability is measured at tax rates to apply in the period when the liability recognized in the accounts as of the end of the reporting period or recorded during the reporting period is realized.

Derecognition: The current profit tax liability is derecognized when it is settled by offsetting against current tax assets or upon payment.

The deferred income tax liability is derecognized when deductible temporary differences are eliminated, when it is settled by offsetting against deferred tax assets, or upon payment

Group 4401 Current profit tax liabilities - in national currency

44010 (liability) – *This account is used for accounting of current profit tax liabilities.*

Amounts paid on current profit tax and offset with transferred advance amounts are recorded **on the debit side**.

Amounts payable on current profit tax are recorded **on the credit side**.

Group 4451 Deferred profit tax liabilities – in national currency

44510 (liability) – *This account is used for accounting of deferred profit tax liabilities.*

Amounts of deferred profit tax liability offset by the deferred profit tax liability, along with the decrease in the value of the deferred income tax liability are recorded **on the debit side**.

Amounts of deferred profit tax liability are recorded **on the credit side**.

CLASS 45 Other liabilities

Purpose: Accounts in this class are used for accounting of other liabilities.

Initial recognition: Other liabilities are recognized at initial or fair value under the IFRS.

Valuation: Other liabilities are measured at initial value, fair value or amortized cost using the effective exchange rate method under the IFRS.

Derecognition: Other liabilities are derecognized when fulfilled and debited under contractual conditions.

Group 4501 Settlements in progress - in national currency

Group 4502 Settlements in progress - in foreign currency

4501X/4502X (liability) - *These accounts are used for accounting of settlements in progress related to payment cards, foreign currency and precious metal purchases/sales, service-related settlements, and other settlements in progress.*

Amounts written off from the balance on settlements in progress are recorded **on the debit side**.

Settlements in progress are recorded **on the credit side**.

Group 4503 Accrued commission expenses - in national currency

Group 4504 Accrued commission expenses - in foreign currency

4503X/4504X (liability) - *These accounts are used for accounting of accrued payable commissions related to transactions with banks and other services.*

Amounts of commissions paid are recorded **on the debit side**.

Amounts of commissions recognized in expense accounts are recorded **on the credit side**.

Group 4505 Settlements with employees - in national currency

Group 4506 Settlements with employees - in foreign currency

4505X/4506X (liability) - *These accounts are used for accounting of settlements with employees (salary, reward, bonus, advance amounts, business trip, alimony etc.)*

Amounts paid on settlements with employees are recorded **on the debit side**.

Amounts payable to employees recognized in expense accounts are recorded **on the credit side**.

Group 4507 Items in suspense - in national currency

Group 4508 Items in suspense - in foreign currency

4507X/4508X (liability) - These accounts are used for accounting of items in suspense on interbank and other operations.

Amounts transferred to relevant accounts and refunded after being identified are recorded **on the debit side**.
Items in suspense are recorded **on the credit side**.

Group 4509 Settlements with the State Budget - in national currency

Group 4510 Tax payables (profit tax exclusive) - in national currency

Group 4511 Settlements with state funds and other funds - in national currency

4509X/4510X/4511X (liability) - These accounts are used for accounting of settlements with the State Budget, the State Social Protection Fund, pension funds, and other funds, as well as creditor liabilities related to taxes other than profit tax (including value-added tax, property tax for legal entities, land tax for legal entities, income tax for individuals, road tax, withholding tax, etc.).

Amounts paid to the State Budget, state funds, and other funds, as well as amounts offset against advance payments are recorded **on the debit side**.

Amounts payable to the State Budget, state funds, and other funds are recorded **on the credit side**.

Group 4515 Deferred income - in national currency

Group 4516 Deferred income - in foreign currency

4515X/4516X (liability) - These accounts are used for recording of future period revenues related to banking operations, business transactions, underwriting, market-making operations, and other operations.

Amounts of future periods written off from the balance are recorded **on the debit side**.

Income amounts of future periods are recorded **on the credit side**.

Group 4517 Liabilities on inter-branch settlements - in national currency

Group 4518 Liabilities on inter-branch settlements - in foreign currency

4517X/4518X (liability) - These accounts are used for accounting of interbank settlements. The balance of these accounts should equal to the balance of accounts 2517X/2518X.

Amounts debited on interbank settlements are recorded **on the debit side**.

Amounts credited on interbank settlements are recorded **on the credit side**.

Group 4519 Allowances for contingencies - in national currency

4519X (liability) - These accounts are used for accounting of allowances for claims, guarantees and other contingencies.

Amounts of recovered and written off allowances on contingencies are recorded **on the debit side**.

Amounts of allowances for contingencies are recorded **on the credit side**.

Group 4521 Accrued dividends - in national currency

4521X (liability) - These accounts are used for accounting of dividends accrued on ordinary stocks, preferred shares and shares.

Amounts of dividends paid are recorded **on the debit side**.

Amounts of dividends payables are recorded **on the credit side**

Group 4523 Advances received from shareholders (non-registered capital) - in national currency

4523X (liability) - *These accounts are used for accounting of ordinary stocks, preferred stocks and shares received from shareholders not registered.*

Amounts of reduction in liabilities as a result of the registration of shares are recorded **on the debit side**.

Amounts of liabilities on advances received from shareholders are recorded **on the credit side**.

Group 4524 Liabilities on share-based payments - in national currency

45240 (liability) - *This account is used for accounting of liabilities on share-based payments.*

Amounts of liabilities paid on share-based payments are recorded **on the debit side**.

Amounts of liabilities on share-based payments are recorded **on the credit side**.

Group 4527 Other liabilities - in national currency

Group 4528 Other liabilities - in foreign currency

Group 4529 Other liabilities - in precious metals

4527X/4528X/4529X (liability) - *These accounts are used for accounting of other liabilities.*

Amounts debited on other liabilities are recorded **on the debit side**.

Amounts credited on other liabilities are recorded **on the credit side**.

CLASS 46 Derivative financial instruments

Purpose: Accounts in this class are used for accounting of liabilities arising from operations with derivative financial instruments (forwards, options, SWAPs, futures, etc.).

Initial recognition and valuation: Derivative financial instruments are recognized and measured at fair value.

Derecognition: Liabilities arising from operations with derivative financial instruments are derecognized when they are fulfilled under contractual terms, the fair value of the derivative financial instrument surpasses its nominal value and written off from the balance.

Group 4601 Derivative financial instruments- in national currency

Group 4602 Derivative financial instruments- in foreign currency

4601X/4602X (liability) - *These accounts are used for accounting of liabilities on derivative financial instruments.*

Amounts of positive changes in fair value of derivative financial instruments, amounts paid for liabilities, and the negative residual amount written off upon derecognition are recognized **on the debit side**.

Amounts by which the fair value of derivative financial instruments is lower than their nominal value, as well as the amount of negative changes in fair value are recorded **on the credit side**.

CLASS 47 Disposal group

Group 4702 Liabilities for disposal

47020 (liability) – *This account is used for accounting of liabilities for disposal.*

Amounts of derecognition on liabilities for disposal are recorded **on the debit side**.

Amounts of liabilities for disposal are recorded **on the credit side**.

CLASS 48 Financial obligations issued in the form of preferred shares and equity instruments

Purpose: Accounts in this class are used for accounting of financial liabilities issued in the form of equity instruments.

Initial recognition: Financial liabilities issued in the form of referred stocks and shares are recognized at initial value.

Valuation: After initial recognition financial liabilities issued in the form of preferred stocks and shares are measured at amortized cost using the effective exchange rate method.

Derecognition: Financial liabilities issued in the form of referred stocks and shares are derecognized when they are fulfilled under contractual terms.

Group 4801 Financial obligations issued in the form of preferred shares - in national currency

Group 4802 Financial obligations issued in the form of equity instruments - in national currency

48010/48020 (liability) – *These accounts are used for accounting of financial liabilities issued in the form of preferred shares and equity instruments.*

Amounts of financial liabilities issued in the form of preferred shares and equity instruments returned are recorded **on the debit side**.

Values of financial liabilities issued in the form of preferred shares and equity instruments are recorded **on the credit side**.

CLASS 49 Subordinated debt liabilities

Purpose: Accounts in this class are used for accounting of subordinated debt liabilities.

Initial recognition: Subordinated debt liabilities are recognized at fair value.

Valuation: Subordinated debt liabilities are measured at amortized cost using the effective exchange rate method.

Derecognition: Subordinated debt liabilities are derecognized when they are fulfilled under contractual terms.

Group 4901 Subordinated debt liabilities - in national currency

Group 4902 Subordinated debt liabilities - in foreign currency

490X0/490X5 (liability) – *These accounts are used for accounting of subordinated debt liabilities from residents/non-residents.*

Amounts paid on subordinated debt liabilities and referred to overdue principal debt accounts are recorded **on the debit side**.

Amounts of subordinated debt liabilities taken are recorded **on the credit side**.

490X2/490X7 (liability) – *These accounts are used for accounting of accrued interest payables on subordinated debt liabilities from residents/non-residents.*

Interest amounts paid on subordinated debt liabilities and referred to overdue interest debt accounts are recorded **on the debit side**.

Amounts of interest payables recognized in expense accounts on subordinated debt liabilities are recorded **on the credit side**.

490X3/490X8 (liability) - *These accounts are used for accounting of overdue principal debts on subordinated debt liabilities from residents/non-residents.*

Amounts of overdue principal debts paid on subordinated debt liabilities are recorded **on the debit side**.

Amounts of overdue principal debts on subordinated debt liabilities are recorded **on the credit side**.

490X4/490X9 (liability) - *These accounts are used for accounting of overdue interest debts on subordinated debt liabilities from residents/non-residents.*

Amounts of overdue interest debts paid on subordinated debt liabilities are recorded **on the debit side**.

Amounts of overdue interest debts on subordinated debt liabilities are recorded **on the credit side**.

Group 4996 Adjustments on subordinated debt liabilities - in national currency

Group 4997 Adjustments on subordinated debt liabilities - in foreign currency

49960/49970 (liability) - *These accounts are used for accounting of positive adjustments arising from the determination of the amortized cost of subordinated debt obligations and the difference between contractual and market interest rates for similar financial instruments.*

Amortization amounts of positive adjustments related to subordinated debt obligations and the remaining balance of positive adjustments written off when funds are derecognized are recorded **on the debit side**

Amounts of positive adjustments on subordinated debt liabilities are recorded **on the credit side**.

49961/49971 (contra-liability) - *These accounts are used for accounting of negative adjustments arising from the determination of the amortized cost of subordinated debt liabilities and the difference between contractual and market interest rates for similar financial instruments.*

Amounts of negative adjustments related to subordinated debt liabilities are recorded **on the debit side**.

Amortization amount of negative adjustments related to subordinated debt liabilities and the remaining balance of negative adjustments written off when funds are derecognized are recorded **on the credit side**.

EQUITY

CLASS 50 Equity

Purpose: Accounts in this class are used for accounting of shareholder operations and other operations recognized in equity.

Group 5001 Charter capital of CBA

50010 (liability) – *This account is used for accounting of charter capital of CBA.*

No operation is conducted **on the debit side**.

Amounts transferred from the profit of current financial year to raise charter capital of CBA are recorded **on the credit side**.

Group 5002 Charter capital of credit institutions

50020/50021 (liability) - *These accounts are used for accounting of ordinary and preferred shares issued by credit institutions are their nominal value.*

The value of repurchased and canceled common and preferred shares of credit institutions' charter capital is recorded **on the debit side**.

The value of issued common and preferred shares of credit institutions' charter capital is recorded **on the credit side**.

Group 5003 Share Premium

50030/50031(liability) - These accounts are used for accounting of share premium on shares.

No operation is conducted **on the debit side**.

Income amounts generated from the issuance of ordinary and preferred shares are recorded **on the credit side**.

Group 5004 Repurchased shares

50040/50041(asset) - These accounts are used for accounting of the shares repurchased by credit institutions from shareholders.

Amounts paid on shares repurchased by credit institutions are recorded **on the debit side**.

Amounts credited from re-sale of shares repurchased by credit institutions and the value of cancelled shares are recorded **on the credit side**.

Group 5006 Allowance for revaluation of fixed assets and intangible assets

50060/50061 (liability) - These accounts are used for accounting of allowances for revaluation of fixed and intangible assets measured at fair value.

Amounts of decrease in the value of fixed and intangible assets due to next revaluation, as well as the positive revaluation balance written off upon derecognition are recorded **on the debit side**.

Amounts of increase in the value of fixed and intangible assets due to revaluation are recorded **on the credit side**.

Group 5009 Allowance for revaluation of securities available for sale

50090 (asset-liability) – This account is used for accounting of allowances for revaluation of securities available for sale.

Amounts of decrease in the value of available-for-sale securities due to revaluation, as well as positive evaluation balance written off upon derecognition are recorded **on the debit side**.

Amounts of increase in the value of available-for-sale securities due to revaluation, as well as impairment expenses and negative revaluation balance written off upon derecognition are recorded **on the credit side**.

Group 5010 Other revaluation allowances

50100 (asset-liability) – This account is used for accounting of other revaluation allowances.

Group 5011 Profit/loss of previous years

50110 (asset-liability) – This account is used for accounting of profit/loss of previous years.

Loss amount transferred from account 50120 'Unapproved profit/loss of the previous financial year' after auditor approval, amounts transferred to account 50111 'Capital reserves,' and the declared dividend payables are recorded **on the debit side**.

Profit amount transferred from account 50120 'Unapproved profit/loss of the previous financial year' after auditor approval, as well as the amounts recovered from account 50111 'Capital reserves' are recorded **on the credit side**.

50111 (liability) – *This account is used for accounting of capital reserves.*

Amounts recovered to account 50110 'profit/loss of previous years' are recorded **on the debit side**.

Amounts credited from account 50110 'profit/loss of previous years' are recorded **on the credit side**.

Group 5012 Not approved profit/loss of prior financial year

50120 (asset-liability) – *This account is used for accounting of unapproved profit/loss of the prior financial year.*

Amounts of loss for the current financial year transferred from account 50130 'Profit/Loss of the Current Financial Year' and, after approval by the auditor, the amount of profit transferred to account 50110 'Profit/Loss of Previous Years' are recorded **on the debit side**.

Amounts of profit for the current financial year transferred from account 50130 'Profit/Loss of the Current Financial Year' and, after approval by the auditor, the amount of loss transferred to account 50110 'Profit/Loss of Previous Years' are recorded **on the credit side**.

Group 5013 Profit/loss for current financial year

50131 (asset-liability) – *This account is used for accounting of profit/loss of current financial year.*

Amounts of expenses for the current financial year and amount of profit for the current financial year transferred to account 50120 'Unapproved Profit/Loss of the Previous Financial Year' are recorded **on the debit side**.

Amounts of income for the current financial year and the amount of loss for the current financial year transferred to account 'Unapproved Profit/Loss of the Previous Financial Year' are recorded **on the credit side**.

INCOME

CLASS 60 Interest income on securities

Purpose: Accounts in this class are used for accounting of interest/coupon income on securities, premium income, and income from discount amortization.

Group 6001 Interest/coupon income on securities at fair value through profit or loss - in national currency

Group 6002 Interest/coupon income on securities at fair value through profit or loss - in foreign currency

6001X/6002X - *These accounts are used for accounting of interest/coupon income from securities of the state, resident/non-resident financial sector, and other sectors, whose fair value changes are reflected in profit or loss.*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest/coupon income from securities whose fair value changes are reflected in profit or loss are recorded **on the credit side**.

Group 6011 Interest/coupon income on securities available for sale - in national currency

Group 6012 Interest/coupon income on securities available for sale - in foreign currency

6011X/6012X - These accounts are used for accounting of available-for-sale securities of public, resident/non-resident financial sector and other sectors.

Amounts transferred to account 50130 'profit/loss of current financial year' are recorded **on the debit side**.

Amounts of interest/coupon income on securities available for sale are recorded **on the credit side**.

Group 6021 Interest/coupon income on securities held to maturity - in national currency

Group 6022 Interest/coupon income on securities held to maturity - in foreign currency

6021X/6022X - These accounts are used for accounting of interest/coupon income on held-to-maturity securities of the public, resident/non-resident financial and other sectors.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest/coupon income on securities held to maturity are recorded **on the credit side**.

Group 6031 Income from amortization of securities held to maturity - in national currency

Group 6032 Income from amortization of securities held to maturity - in foreign currency

6031X/6032X - These accounts are used for accounting of income from the amortization of discounts on securities held by the state, resident/non-resident financial sector, and other sectors until the payment period is completed.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of income from amortization of discounts on securities held until the payment period is completed are recorded **on the credit side**.

Group 6041 Premium income on securities held to maturity -in national currency

Group 6042 Premium income on securities held to maturity -in foreign currency

6041X/6042X - These accounts are used for accounting of premium income on securities held to maturity by the state, resident/non-resident financial sector, and other sectors until the payment period is completed.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of premium income on securities held to maturity are recorded **on the credit side**.

CLASS 61 Interest income on settlements with the financial sector and international financial institutions

Purpose: Accounts in this class are used for accounting of interest income on settlements with the financial sector and international financial institutions.

Group 6101 Interest income on amounts due from CBAR - in national currency

Group 6102 Interest income on amounts due from CBAR - in foreign currency

Group 6111 Interest income on amounts due from and loans to banks - in national currency

Group 6112 Interest income on amounts due from and loans to banks - in foreign currency

- Group 6121** Interest income on amounts due from and loans to foreign central/national banks - in national currency
- Group 6122** Interest income on amounts due from and loans to foreign central/national banks - in foreign currency
- Group 6131** Interest income on settlements with non-bank credit organizations - in national currency
- Group 6132** Interest income on settlements with non-bank credit organizations - in foreign currency
- Group 6141** Interest income on settlements with other financial institutions - in national currency
- Group 6142** Interest income on settlements with other financial institutions - in foreign currency

610X0/611X0/611X5/612X0 - *These accounts are used for accounting of interest income on 'nostro' correspondent accounts held with the CBAR, foreign central/national banks, and resident/non-resident banks.*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on 'nostro' correspondent accounts held with the CBAR, foreign central/national banks, and resident/non-resident banks are recorded **on the credit side**.

611X1/611X6/612X1/613X1/613X6/614X1/614X6 - *These accounts are used for accounting of interest income on overdraft accounts of foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit organizations, and other financial institutions.*

Amounts transferred on account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdraft accounts of foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other financial institutions are recorded **on the credit side**.

610X2/611X2/611X7/612X2/614X7 - *These accounts are used for accounting of interest income on deposits placed with the CBAR, foreign central/national banks, resident/non-resident banks, and non-resident financial institutions*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on deposits placed with the CBAR, foreign central/national banks, resident/non-resident banks, and non-resident financial institutions are recorded **on the credit side**.

611X3/611X8/612X3/613X3/613X8/614X3/614X8 - *These accounts are used for accounting of interest income on loans to foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other financial institutions*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on loans to foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other financial institutions are recorded **on the credit side**.

610X4/611X4/611X9/612X4/613X4/613X9/614X4/614X9 - *These accounts are used for accounting of interest income on reverse REPO transactions with the CBAR, foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other financial institutions.*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on reverse REPO transactions with the CBAR, foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other financial institutions are recorded **on the credit side**.

- Group 6151** Interest income on settlements with international financial institutions - in national currency
- Group 6152** Interest income on settlements with international financial institutions - in foreign currency
- Group 6153** Interest income on settlements with international financial institutions - in special drawing rights

6151X/6152X/6153X - These accounts are used for accounting of interest income on settlements with the International Monetary Fund and other international financial institutions.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on settlements with the International Monetary Fund and other international financial institutions are recorded **on the credit side**.

- Group 6171** Interest income on overdue amounts due from and loans to financial sector - in national currency
- Group 6172** Interest income on overdue amounts due from and loans to financial sector - in foreign currency

61710/61720 - These accounts are used for accounting of interest income on overdue debts related to funds placed with the financial sector and loans issued.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdue debts related to funds placed with and loans issued to the financial sector and loans are recorded **on the credit side**.

CLASS 62 Interest income on settlements with state funds, budget organizations, state-owned legal entities, municipalities, and public organizations

Purpose: Accounts in this class are used for accounting of interest income on settlements with state funds, budget organizations, state-owned legal entities, municipalities, and public organizations.

- Group 6201** Interest income on accounts of state funds and budget organizations in overdraft – in national currency
- Group 6202** Interest income on accounts of state funds and budget organizations in overdraft – in foreign currency
- Group 6231** Interest income on overdraft accounts of state-owned legal entities, municipalities, and public organizations - in national currency
- Group 6232** Interest income on overdraft accounts of state-owned legal entities, municipalities, and public organizations - in foreign currency

6201X/6202X/6231X/6232X - These accounts are used for accounting of interest income on overdraft accounts of budget organizations, state funds, state-owned legal entities, municipalities, and public organizations.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdraft accounts of budget organizations, state funds, state-owned legal entities, municipalities, and public organizations are recorded **on the credit side**.

- Group 6211** Interest income on loans to state funds and budget organizations – in national currency
- Group 6212** Interest income on loans to state funds and budget organizations – in foreign currency

- Group 6241** Interest income on loans to state-owned legal entities, municipalities, and public organizations - in national currency
- Group 6242** Interest income on loans to state-owned legal entities, municipalities, and public organizations - in foreign currency

6211X/6212X/6241X/6242X - These accounts are used for accounting of interest income on loans to budget organizations, state funds, state-owned legal entities, municipalities, and public organizations.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on loans to budget organizations, state funds, state-owned legal entities, municipalities, and public organizations are recorded **on the credit side**.

- Group 6221** Interest income on overdue loans to state funds and budget organizations - in national currency
- Group 6222** Interest income on overdue loans to state funds and budget organizations - in foreign currency
- Group 6271** Interest income on overdue loans to state-owned legal entities, municipalities, and public organizations - in national currency
- Group 6272** Interest income on overdue loans to state-owned legal entities, municipalities, and public organizations - in foreign currency

62210/62220/62710/62720 - These accounts are used for accounting of interest income on overdue debts on loans to budget organizations, state funds, state-owned legal entities, municipalities, and public organizations.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdue debts related to loans to budget organizations, state funds, state-owned legal entities, municipalities, and public organizations are recorded **on the credit side**.

CLASS 63 Interest income on settlements with non-state-owned legal entities

Purpose: Accounts in this class are used for accounting of interest income on settlements with non-state-owned legal entities.

- Group 6301** Interest income on accounts of resident non-state-owned legal entities in overdraft - in national currency
- Group 6302** Interest income on accounts of resident non-state-owned legal entities in overdraft - in foreign currency
- Group 6311** Interest income on accounts of non-resident non-state-owned legal entities in overdraft - in national currency
- Group 6312** Interest income on accounts of non-resident non-state-owned legal entities in overdraft - in foreign currency

6301X/6302X/6311X/6312X - These accounts are used for accounting of interest income on overdraft accounts of non-state-owned resident/non-resident legal entities.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdraft accounts of non-state-owned resident/non-resident legal entities are recorded **on the credit side**.

- Group 6321** Interest income on loans to resident non-state-owned legal entities - in national currency
- Group 6322** Interest income on loans to resident non-state-owned legal entities - in foreign currency

- Group 6331** Interest income on loans to non-resident non-state-owned legal entities - in national currency
- Group 6332** Interest income on loans to non-resident non-state-owned legal entities - in foreign currency

6321/6322X/6331X/6332X - These accounts are used for accounting of interest income on loans to non-state-owned resident/non-resident legal entities.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on loans to non-state-owned resident/non-resident legal entities are recorded **on the credit side**.

- Group 6371** Interest income on overdue loans to non-state-owned legal entities - in national currency
- Group 6372** Interest income on overdue loans to non-state-owned legal entities - in foreign currency

63710/63720 - These accounts are used for accounting of interest income on overdue debts on loans to non-state-owned resident/non-resident legal entities.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdue debts on loans to non-state-owned resident/non-resident legal entities are recorded **on the credit side**.

CLASS 64 Interest income on loans to individuals and entrepreneurs

Purpose: Accounts in this class are used for accounting of interest income on loans to resident/non-resident individuals and entrepreneurs.

- Group 6401** Interest income on settlements with individuals - in national currency
- Group 6402** Interest income on settlements with individuals - in foreign currency
- Group 6403** Interest income on settlements with entrepreneurs - in national currency
- Group 6404** Interest income on settlements with entrepreneurs - in foreign currency

640X0/640X5 - These accounts are used for accounting of interest income on overdraft accounts of resident/non-resident individuals and entrepreneurs.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdraft accounts of resident/non-resident individuals and entrepreneurs are recorded **on the credit side**.

640X1/640X6 - These accounts are used for accounting of interest income on loans to resident/non-resident individuals through payment cards.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on loans to resident/non-resident individuals through payment cards are recorded **on the credit side**.

640X2/640X7 - These accounts are used for accounting of interest income on loans to resident/non-resident individuals and private entrepreneurs.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on loans to resident/non-resident individuals and entrepreneurs are recorded **on the credit side**.

Group 6471 Interest income on overdue loans to individuals and entrepreneurs - in national currency

Group 6472 Interest income on overdue loans to individuals and entrepreneurs - in foreign currency

64710/64720 - These accounts are used for accounting of interest income on overdue debts on loans to individuals and entrepreneurs.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdue debts on loans to individuals and entrepreneurs are recorded **on the credit side**.

CLASS 65 Interest income on other loans and transactions

Purpose: Accounts in this class are used for accounting of interest income on other loans and operations.

Group 6501 Interest income on other loans - in national currency

Group 6502 Interest income on other loans - in foreign currency

Group 6513 Other interest income - in national currency

Group 6514 Other interest income - in foreign currency

6501X/6514X - These accounts are used for accounting of interest income on other loans and operations.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on other loans and operations are recorded **on the credit side**.

Group 6571 Interest income on other overdue loans - in national currency

Group 6572 Interest income on other overdue loans - in foreign currency

65710/65720 - These accounts are used for accounting of interest income on overdue other loans.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of interest income on overdue other loans are recorded **on the credit side**.

CLASS 66 Revaluation gain

Purpose: Accounts in this class are used for accounting of revaluation gains and gains on realization of securities.

Group 6601 Revaluation gains on securities at fair value through profit or loss - in national currency

Group 6602 Revaluation gains on securities at fair value through profit or loss - in foreign currency

6601X/6602X - These accounts are used for accounting of income from the revaluation of securities of the state, resident/non-resident financial sector, and other sectors, at fair value through profit or loss.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of revaluation gain on securities at fair value through profit or loss are recorded **on the credit side**.

Group 6603 Realized gain on securities at fair value through profit or loss - in national currency

Group 6604 Realized gain on securities at fair value through profit or loss - in foreign currency

6603X/6604X - These accounts are used for accounting of realized gain on securities of state, resident/non-resident financial sector and other sectors.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of realized gain on securities at fair value through profit or loss are recorded **on the credit side**.

Group 6605 Realized gain on securities available for sale - in national currency

Group 6606 Realized gain on securities available for sale - in foreign currency

6605X/6606X - These accounts are used for accounting of realized gain on available for sale securities of state, resident/non-resident financial sector and other sectors.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of realized gain on available for sale securities and amounts classified from account 50090 are recorded **on the credit side**.

Group 6621 Revaluation gain on refined gold and other precious metals - in national currency

6621X - These accounts are used for accounting of revaluation gain on refined gold and other precious metals.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of revaluation gains on refined gold and other precious metals are recorded **on the credit side**.

Group 6622 Foreign currency position revaluation gain - in national currency

66220 - This account is used for accounting of foreign currency position revaluation gain.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of foreign currency position revaluation gain are recorded **on the credit side**.

Group 6651 Revaluation gain on investment properties - in national currency

66510 - This account is used for accounting of revaluation gain on investment properties.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of revaluation gain on investment securities are recorded **on the credit side**.

Group 6661 Revaluation gain on financial derivatives - in national currency

Group 6662 Revaluation gain on financial derivatives - in foreign currency

6661X/6662X - These accounts are used for accounting of revaluation gain on forwards, options, SWAPs, futures, and other derivative financial instruments.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of revaluation gain on forwards, options, SWAPs, futures, and other derivative financial instruments are recorded **on the credit side**.

Group 6681 Other revaluation gain - in national currency

Group 6682 Other revaluation gain - in foreign currency

66810/66820 - *These accounts are used for accounting of other revaluation gain.*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of other revaluation gains are recorded **on the credit side**.

Group 6691 Revaluation gain on investments in entities operating in financial sector - in national currency

Group 6692 Revaluation gain on investments in entities operating in non-financial sector - in national currency

Group 6693 Revaluation gain on investments in entities operating in financial sector - in foreign currency

Group 6694 Revaluation gain on investments in entities operating in non-financial sector - in foreign currency

6691X/6692X/6693X/6694X - *These accounts are used for accounting of revaluation gain on investments in subsidiaries, affiliates and other entities operating in financial/non-financial sector.*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of revaluation gain on investments in subsidiaries, affiliates and other entities operating in financial/non-financial sector are recorded **on the credit side**.

CLASS 67 Fee and commission income on services provided

Purpose: Accounts in this class are used for accounting of fees and commission income on services provided and settlements with international financial institutions.

Group 6701 Fee and commission income on services provided- in national currency

Group 6702 Fee and commission income on services provided- in foreign currency

6701X/6702X - *These accounts are used accounting of fee and commission income for services provided.*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of fee and commission income on services provided are recorded **on the credit side**.

Group 6703 Fee and commission income on other operations - in national currency

Group 6704 Fee and commission income on other operations - in foreign currency

6703X/6704X - *These accounts are used for accounting of fee and commission income on other operations.*

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of fee and commission income on other operations are recorded **on the credit side**.

Group 6711 Fees and commission income on settlements with international financial institutions - in national currency

Group 6712 Fees and commission income on settlements with international financial institutions - in foreign currency

Group 6713 Fees and commission income on settlements with international financial institutions -in special drawing rights

6711X/6713X - These accounts are used for accounting of fees and commission income on settlements with the IMF and other international financial institutions.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of fees and commission income on settlements with the IMF and other international financial institutions are recorded **on the credit side**.

CLASS 68 Income on dealing operations and derivatives

Purpose: Accounts in this class are used for accounting of income on dealing operations and derivatives.

Group 6801 Income on dealing operations - in national currency

Group 6802 Income on dealing operations - in foreign currency

6801X/6802X - These accounts are used for accounting of dealing operations in foreign currency, securities, and precious metals.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of dealing operations in foreign currency, securities and precious metals are recorded **on the credit side**.

Group 6811 Income on operations with derivatives - in national currency

Group 6812 Income on operations with derivatives - in foreign currency

6811X/6812X - These accounts are used for accounting of income on operations with forwards, options, SWAPS, futures, and other derivative financial instruments.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of income on operations forwards, options, SWAPS, futures, and other derivative financial instruments are recorded **on the credit side**.

CLASS 70 Other income

Purpose: Accounts in this class are used for accounting of other income.

Group 7001 Income from disposal of precious metals, assets held for sale, fixed assets, intangible assets, and investment property - in national currency

7001X - These accounts are used for accounting of income from precious metals, assets held for sale, fixed assets, intangible assets, investment property and others.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of income from precious metals, assets held for sale, fixed assets, intangible assets, investment property and others are recorded **on the credit side**.

Group 7011 Other income -in national currency

Group 7012 Other income - in foreign currency

7011X/7012X - These accounts are used for accounting of other income.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of other income are recorded **on the credit side**.

Group 7013 Dividend income -in national currency

Group 7014 Dividend income - in foreign currency

7013X/7014X - These accounts are used for accounting of dividend income on investments in financial/non-financial sector and other dividend income.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of dividend income on investments in financial/non-financial sector and other dividend income are recorded **on the credit side**.

CLASS 71 Adjustments on financial instruments

Purpose: Accounts in this class are used for accounting of adjustments on financial instruments.

Group 7101 Gain from adjustments on financial assets - in national currency

Group 7102 Gain from adjustments on financial assets - in foreign currency

7101X/7102X - These accounts are used for accounting of gains from adjustments on financial assets.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of gains from adjustments on financial assets are recorded **on the credit side**.

Group 7103 Gain from adjustments on financial liabilities - in national currency

Group 7104 Gain from adjustments on financial liabilities - in foreign currency

7103X/7104X - These accounts are used for accounting of gains from adjustments on financial liabilities.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of gains from adjustments on financial liabilities are recorded **on the credit side**.

CLASS 72 Extraordinary income

Purpose: Accounts in this class are used for accounting of extraordinary income.

Group 7201 Extraordinary income - in national currency

Group 7202 Extraordinary income - in foreign currency

72010/72020 - These accounts are used for accounting of extraordinary income.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts of extraordinary income are recorded **on the credit side**.

LOSSES

CLASS 80 Losses on amortization of securities held to maturity

Purpose: Accounts in this class are used for accounting of discount expenses on securities held to maturity and on amortization of premium.

Group 8031 Losses on amortization of securities held to maturity -in national currency

Group 8032 Losses on amortization of securities held to maturity -in foreign currency

8031X/8032X - These accounts are used for accounting of discount expenses on held to maturity securities of the public, resident/non-resident financial sector and other sectors.

Amounts of discount expenses on securities held to maturity are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8041 Losses on amortization of premium on securities held to maturity - in national currency

Group 8042 Losses on amortization of premium on securities held to maturity - in foreign currency

8041X/8042X - These accounts are used for accounting of losses on amortization of premium on held to maturity securities of the public, resident/non-resident financial sector and other sectors.

Loss amounts on amortization of premium on securities held to maturity are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 81 Interest expenses on amounts due to financial sector and international financial institutions

Purpose: Accounts in this class are used for accounting of interest expenses on amounts due to the financial sector and international financial institutions.

Group 8101 Interest expenses on amounts due to CBA - in national currency

Group 8102 Interest expenses on amounts due to CBA - in foreign currency

Group 8111 Interest expenses on amounts due to banks - in national currency

Group 8112 Interest expenses on amounts due to banks - in foreign currency

Group 8121 Interest expenses on amounts due to foreign central/national banks - in national currency

Group 8122 Interest expenses on amounts due to foreign central/national banks - in foreign currency

Group 8131 Interest expenses on amounts due to non-bank credit institutions- in national currency

Group 8132 Interest expenses on amounts due to non-bank credit institutions – in foreign currency

Group 8141 Interest expenses on amounts due to other financial institutions - in national currency

Group 8142 Interest expenses on amounts due to other financial institutions - in foreign currency

810X0/811X0/811X5/812X0/813X0/813X5/814X0/814X5 - These accounts are used for accounting of interest expenses on 'loro' correspondent accounts of the CBA, foreign central/national banks, resident/non-resident banks, as well as current accounts of resident/non-resident non-bank credit institutions and other financial institutions.

Amounts of interest expenses on 'loro' correspondent accounts of the CBA, foreign central/national banks, and banks, as well as on current accounts of non-bank credit institutions and other financial institutions are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

810X1/811X1/811X6/812X1 - These accounts are used for accounting of interest expenses on overdrafts of 'nostro' correspondent accounts held with the CBA, foreign central/national banks, and resident/non-resident banks.

Amounts of interest expenses on overdrafts of 'nostro' correspondent accounts held with the CBA, foreign central/national banks, and resident/non-resident banks are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

810X2/811X2/811X7/812X2/813X2/813X7/814X2/814X7 - These accounts are used for accounting of interest expenses on deposits of the CBA, foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other financial institutions.

Amounts of interest expenses on deposits of the CBA, foreign central/national banks, banks, non-bank credit organizations, and other financial institutions are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

810X3/811X3/811X8/812X3/813X3/813X8/814X8 - These accounts are used for accounting of interest expenses on loans from the CBA, foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other non-resident financial institutions.

Amounts of interest expenses on loans from the CBA, foreign central/national banks, banks, non-bank credit institution, and other financial institutions are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

810X4/811X4/811X9/812X4/813X4/813X9/814X4/814X9 - These accounts are used for accounting of interest expenses on REPO transactions with the CBA, foreign central/national banks, resident/non-resident banks, resident/non-resident non-bank credit institutions, and other financial institutions.

Amounts of interest expenses on REPO transactions with the CBA, foreign central/national banks, banks, non-bank credit institutions, and other financial institutions. are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8151 Interest expenses on settlements with international financial institutions - in national currency

Group 8152 Interest expenses on settlements with international financial institutions - in foreign currency

Group 8153 Interest expenses on settlements with international financial institutions - in special drawing rights

815X0/815X2 - These accounts are used for accounting of interest expenses on settlements with the IMF and other international financial institutions.

Amounts of interest expenses on settlements with the IMF and other financial institutions are recorded **on the debit side**

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

815X1 - These accounts are used for accounting of interest expenses on loans from the IMF.

Amounts of interest expenses on loans from the IMF are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 82 Interest expenses on amounts due to state funds, budget organizations, state-owned legal entities, municipalities, public organizations, and official agencies of foreign states

Purpose: Accounts in this class are used for accounting of interest expenses on amounts due to state funds, budget organizations, state-owned legal entities, municipalities, public organizations, and official

agencies of foreign states.

- Group 8201** Interest expenses on amounts due to state funds and budget organizations - in national currency
- Group 8202** Interest expenses on amounts due to state funds and budget organizations - in foreign currency
- Group 8231** Interest expenses on amounts due to state-owned legal entities, municipalities, public organizations - in national currency
- Group 8232** Interest expenses on amounts due to state-owned legal entities, municipalities, public organizations - in foreign currency
- Group 8261** Interest expenses on amounts due to official agencies of foreign states - in national currency
- Group 8262** Interest expenses on amounts due to official agencies of foreign states - in foreign currency

820X0/820X3 - These accounts are used for accounting of interest expenses on current and deposit accounts of budget organizations and state funds.

Amounts of interest expenses on current and deposit accounts of budget organizations and state funds are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

82014/82015/82025 - These accounts are used for accounting of interest expenses on loans from the Mortgage Fund of the Republic of Azerbaijan and other public funds.

Amounts of interest expenses on loans from the Mortgage Fund of the Republic of Azerbaijan and other state funds are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

8231X/8232X - These accounts are used for accounting of interest expenses on current and deposit accounts of state-owned legal entities, municipalities, and public organizations.

Amounts of interest expenses on current and deposit accounts of state-owned legal entities, municipalities and public organizations are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

8261X/8262X - These accounts are used for accounting of interest expenses on current and deposit accounts of official agencies of foreign states.

Amounts of interest expenses on current and deposit accounts of official agencies of foreign state are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 83 Interest expenses on amounts due to non-state-owned legal entities

Purpose: Accounts in this class are used for accounting of interest expenses on amounts due to non-state-owned resident/non-resident legal entities.

- Group 8301** Interest expenses on amounts due to resident non-state-owned legal entities - in national currency
- Group 8302** Interest expenses on amounts due to resident non-state-owned legal entities - in foreign currency

Group 8311 Interest expenses on amounts due to non-resident non-state-owned legal entities - in national currency

Group 8312 Interest expenses on amounts due to non-resident non-state-owned legal entities - in foreign currency

8301X/8312X - These accounts are used for accounting of interest expenses on current and deposit accounts of non-state-owned resident/non-resident legal entities.

Amounts of interest expenses on current and deposit accounts of non-state-owned resident/non-resident legal entities are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 84 Interest expenses on amounts due to individuals and entrepreneurs

Purpose: Accounts in this class are used for accounting of interest expenses on amounts due to resident/non-resident individuals and entrepreneurs.

Group 8401 Interest expenses on amounts due to individuals - in national currency

Group 8402 Interest expenses on amounts due to individuals - in foreign currency

Group 8403 Interest expenses on amounts due to entrepreneurs - in national currency

Group 8404 Interest expenses on amounts due to entrepreneurs - in foreign currency

8401X/8402X - These accounts are used for accounting of interest expenses on current and deposit accounts of resident/non-resident individuals.

Amounts of interest expenses on current and deposit accounts of individuals are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

8403X/8404X - These accounts are used for accounting of current accounts of resident/ non-resident entrepreneurs.

Amounts of interest expenses on current accounts of entrepreneurs are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 85 Interest expenses on debt securities issued, subordinated loans payable and other operations

Purpose: Accounts in this class are used for accounting of interest expenses on debt securities issued, subordinated debt liabilities and other operations.

Group 8501 Interest expenses on debt securities issued - in national currency

Group 8502 Interest expenses on debt securities issued - in foreign currency

8501X/8502X - These accounts are used for accounting of interest expenses on issued promissory notes, deposit certificates, saving certificates, bonds, securities of the CBA and other debt securities.

Amounts of interest expenses on issued promissory notes, deposit certificates, saving certificates, bonds, securities of the CBA and other debt securities are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8509 Interest expenses of financial liabilities issued as preferred shares and shares -in national currency

8509X - These accounts are used for accounting of interest expenses on financial liabilities issued in the form of preferred shares and equity instruments.

Amounts of interest expenses on financial liabilities issued in the form of preferred shares and equity instruments are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8511 Interest expenses on subordinated loans - in national currency

Group 8512 Interest expenses on subordinated loans - in foreign currency

8511X/8512X - These accounts are used for accounting of interest expenses on subordinated debt liabilities from residents/non-residents.

Amounts of interest expenses on subordinated debt liabilities are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8513 Other interest expenses - in national currency

Group 8514 Other interest expenses - in foreign currency

8513X/8514X - These accounts are used for accounting of interest expenses on lease operations and other interest expenses.

Amounts of interest expenses on lease operations and other interest expenses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 86 Losses on revaluation and impairment

Purpose: Accounts in this class are used for accounting of losses on revaluation, impairment, and realization of securities.

Group 8601 Losses on revaluation of securities at fair value through profit or loss - in national currency

Group 8602 Losses on revaluation of securities at fair value through profit or loss - in foreign currency

Group 8603 Losses on realization of securities at fair value through profit or loss - in national currency

Group 8604 Losses on realization of securities at fair value through profit or loss - in foreign currency

8601X/8602X/8603X/8604X - These accounts are used for accounting of losses on revaluation and realization of securities issued by the government, resident/non-resident financial sector, and other sectors at fair value through profit or loss.

Amounts of losses on revaluation and realization of securities at fair value through profit or loss are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8605 Losses on realization of securities available for sale - in national currency

Group 8606 Losses on realization of securities available for sale - in foreign currency

Group 8611 Losses on impairment of securities available for sale - in national currency

Group 8612 Losses on impairment of securities available for sale – in foreign currency

8605X/8606X/8611X/8612X - These accounts are used for accounting of losses on realization and impairment of available for sale securities of state, resident/non-resident financial sector and other sectors.

Amounts classified from account 50090 as realized revaluation losses and impairment losses on available-for-sale securities are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8621 Losses on revaluation of affined and other precious metals -in national currency

8621X - These accounts are used for accounting of losses on revaluation of affined gold and other precious metals.

Amounts of losses on revaluation of affined gold and other precious metals are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8622 Losses on revaluation of foreign currency position - in national currency

86220 – This account is used for accounting of losses on revaluation of foreign currency position.

Amounts of losses on revaluation of foreign currency position are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8631 Losses on impairment of fixed assets - in national currency

8631X - These accounts are used for accounting of losses on impairment of fixed assets, construction in progress, works of art, and other collectible items.

Amounts of losses on impairment of fixed assets, construction in progress, works of art, and other collectible items are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8641 Losses on impairment of intangible assets - in national currency

8641X - These accounts are used for accounting of losses on impairment of intangible assets.

Amounts of losses on impairment of intangible assets are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8651 Losses on revaluation and impairment of investment property -in national currency

86510 – This account is used for accounting of losses on revaluation and impairment of investment property.

Amounts of losses on revaluation and impairment of investment property are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8661 Losses on revaluation of derivatives - in national currency

Group 8662 Losses on revaluation of derivatives - in foreign currency

8661X/8662X - These accounts are used for accounting of losses on revaluation of forwards, options, SWAPs, futures, and other derivative financial instruments.

Amounts of losses on revaluation of derivative financial instruments are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8671 Losses on impairment of assets available for sale - in national currency

8671X - These accounts are used for accounting of losses on impairment of assets available for sale and disposal group.

Amounts of losses on impairment of assets available for sale and disposal group are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8681 Other revaluation losses - in national currency

Group 8682 Other revaluation losses - in foreign currency

86810/86820 - These accounts are used for accounting of other revaluation losses.

Amounts of other revaluation losses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8691 Losses on revaluation of investments in entities operating in financial sector - in national currency

Group 8692 Losses on revaluation of investments in entities operating in non-financial sector - in national currency

Group 8693 Losses on revaluation of investments in entities operating in financial sector - in foreign currency

Group 8694 Losses on revaluation of investments in entities operating in non-financial sector in foreign currency - in foreign currency

Group 8695 Losses on impairment of investments in entities operating in financial sector - in national currency

Group 8696 Losses on impairment of investments in entities operating in non-financial sector - in national currency

Group 8697 Losses on impairment of investments in entities operating in financial sector - in foreign currency

Group 8698 Losses on impairment of investments in entities operating in non-financial sector - in foreign currency

8691X/8692X/8693X/8694X/8695X/8696X/8697X/8698X - These accounts are used for accounting of revaluation and impairment losses on investments in subsidiaries, affiliates, and other enterprises operating in the financial/non-financial sector.

Amounts of revaluation and impairment losses on investments in subsidiaries, affiliates, and other enterprises operating in the financial/non-financial sector are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 87 Service fee and commission expenses on services provided

Purpose: Accounts in this class are used for accounting of service fee and commission expenses on services provided.

Group 8701 Service fee and commission expenses - in national currency

Group 8702 Service fee and commission expenses - in foreign currency

8701X/8702X - These accounts are used for accounting of service fees and commission expenses on services provided.

Amounts of service fees and commission expenses on services provided are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8703 Fee and commission expenses on other operations - in national currency

Group 8704 Fee and commission expenses on other operations - in foreign currency

8703X/8704X - *These accounts are used for accounting of fee and commission expenses on other operations.*

Amounts of fee and commission expenses on other operations are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8711 Fee and commission expenses on settlements with international financial institutions - in national currency

Group 8712 Fee and commission expenses on settlements with international financial institutions - in foreign currency

Group 8713 Fee and commission expenses on settlements with international financial institutions - in special drawing rights

8711X/8712X/8713X - *These accounts are used for accounting of fee and commission expenses on settlements with the IMF and other international financial institutions.*

Amounts of fee and commission expenses on settlements with the IMF and other international financial institutions are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 88 Losses arising from dealing operations and derivatives

Purpose: Accounts in this class are used for accounting of losses arising from dealing operations and derivatives.

Group 8801 Losses on dealing operations - in national currency

Group 8802 Losses on dealing operations - in foreign currency

8801X/8802X - *These accounts are used for accounting of losses on dealing operations with foreign currency, securities, and precious metals.*

Amounts of losses on dealing operations with foreign currency, securities and precious metals are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8811 Losses on operations with derivatives - in national currency

Group 8812 Losses on operations with derivatives - in foreign currency

8811X/8812X - *These accounts are used for accounting of losses on operations with forwards, options, SWAPs, futures, and other derivative financial instruments.*

Amounts of losses on operations with forwards, options, SWAPs, futures, and other derivative financial instruments are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 89 Reserve allowances for assets

Purpose: Accounts in this class are used for accounting of reserve allowances for assets.

Group 8901 Reserve allowances for securities held to maturity - in national currency

8901X - *These accounts are used for accounting of reserve allowances for securities held to maturity of the public, resident/non-resident financial sector and other sectors.*

Amounts of reserve allowances for securities held to maturity and amounts of transfers to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on allowances and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8902 Reserve allowances for deposits placed to financial sector - in national currency

8902X - These accounts are used for accounting of reserve allowances for deposits placed to resident/non-resident banks, foreign central/national banks, and non-resident financial institutions.

Amounts of reserve allowances for deposits placed to financial sector and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8903 Reserve allowances for accounts of financial sector in overdraft - in national currency

8903X - These accounts are used for accounting of reserve allowances for accounts of foreign central/national banks, resident/non-resident banks, non-bank credit institutions and other financial institutions.

Amounts of reserve allowances for accounts of financial sector in overdraft and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8904 Reserve allowances for loans to financial sector - in national currency

8904X - These accounts are used for accounting of reserve allowances for loans to foreign central/national banks, resident/non-resident banks, non-bank credit institutions and other financial institutions.

Amounts of reserve allowances for loans to financial sector and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8905 Reserve allowances for current accounts of state funds and budget organizations in overdraft - in national currency

8905X - These accounts are used for accounting of reserve allowances for current accounts of budget organizations and state funds in overdraft.

Amounts of reserve allowances for current accounts of budget organizations and state funds and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8906 Reserve allowances for loans to state funds and budget organizations - in national currency

8906X - These accounts are used for accounting of reserve allowances for loans to budget organizations and state funds.

Amounts of reserve allowances for loans to budget organizations and state funds and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8907 Reserve allowances for current accounts of state-owned legal entities, municipalities, and public organizations in overdraft - in national currency

8907X - *These accounts are used for accounting of reserve allowances for current accounts of state-owned legal entities, municipalities, and public organizations.*

Amounts of reserve allowances for current accounts of state-owned legal entities, municipalities and public organizations and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8908 Reserve allowances for loans to state-owned legal entities, municipalities, and public organizations - in national currency

8908X - *These accounts are used for accounting of reserve allowances for loans to state-owned legal entities, municipalities, and public organizations.*

Amounts of reserve allowances for loans to state-owned legal entities, municipalities and public organizations and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8909 Reserve allowances for current accounts of resident non-state-owned legal entities in overdraft - in national currency

Group 8910 Reserve allowances for current accounts of non-resident non-state-owned legal entities in overdraft - in national currency

8909X - *These accounts are used for accounting of reserve allowances for current accounts of resident/non-resident non-state-owned legal entities in overdraft.*

Amounts of reserve allowances for current accounts of resident/non-resident non-state-owned legal entities in overdraft and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8911 Reserve allowances for loans to resident non-state-owned legal entities - in national currency

Group 8912 Reserve allowances for loans to non-resident non-state-owned legal entities - in national currency

8911X/8912X - *These accounts are used for accounting of reserve allowances for loans to resident/non-resident non-state-owned legal entities.*

Amounts of reserve allowances for loans to non-state-owned legal entities and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8913 Reserve allowances for current accounts of individuals in overdraft - in national currency

Group 8914 Reserve allowances for current accounts of entrepreneurs in overdraft - in national currency

8913X/8914X - *These accounts are used for accounting of reserve allowances for current accounts of resident/non-resident individuals and entrepreneurs in overdraft.*

Amounts of reserve allowances for current accounts of resident/non-resident individuals and entrepreneurs in overdraft and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8915 Reserve allowances for loans to individuals in overdraft - in national currency

Group 8916 Reserve allowances for loans to entrepreneurs in overdraft - in national currency

8915X/8916X - *These accounts are used for accounting of reserve allowances for loans to resident/non-resident individuals and entrepreneurs.*

Amounts of reserve allowances for loans to resident/non-resident individuals and entrepreneurs and amounts transferred to account 50130 'profit/loss of current year' are recorded on the debit side.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8917 Reserve allowances for other loans and operations – in national currency

8917X - *These accounts are used for accounting of reserve allowances for other loans and operations.*

Amounts of reserve allowances for other loans and operations and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8918 Reserve allowances for other assets - in national currency

89180 – *This account is used for accounting of reserve allowances for other assets.*

Amounts of reserve allowances for other assets and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8919 Reserve allowances for investments in entities operating in financial sector - in national currency

Group 8920 Reserve allowances for investments in entities operating in non-financial sector - in national currency

8919X/8920X - *These accounts are used for accounting of reserve allowances for investments in subsidiaries, affiliates and other entities operating in financial and non-financial sectors.*

Amounts of reserve allowances for investments in subsidiaries, affiliates and other entities operating in financial and non-financial sectors and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 8921 Reserve allowances for contingencies - in national currency

8921X - These accounts are used for accounting of reserve allowances for claims, guarantees and other contingencies.

Amounts of reserve allowances for contingencies and amounts transferred to account 50130 'profit/loss of current year' are recorded **on the debit side**.

Amounts recovered on reserves and transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**

CLASS 90 Other operating expenses

Purpose: Accounts in this class are used for accounting of other operating expenses.

Group 9001 Losses on disposal of precious metals, assets available for sale, fixed assets, intangible assets, and investment property - in national currency

9001X - These accounts are used for accounting of losses on disposal of precious metals, assets available for sale, fixed assets, intangible assets, and investment property.

Amounts on losses on disposal of precious metals, assets available for sale, fixed assets, intangible assets, investment property and other losses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9002 Staff expenses - in national currency

9002X - These accounts are used for accounting of staff expenses.

Amounts of staff expenses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9003 Expenses related to cash and cash equivalents - in national currency

9003X - These accounts are used for accounting of expenses related to cash and cash equivalents.

Amounts of expenses related to cash and cash equivalents are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9004 Depreciation and amortization expenses - in national currency

9004X - These accounts are used for accounting of expenses on depreciation of fixed assets and amortization of intangible assets.

Amounts of expenses on depreciation of fixed assets and amortization of intangible assets are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9005 Repairs and maintenance of fixed assets - in national currency

9005X - These accounts are used for accounting of repairs and maintenance of fixed assets.

Amounts of repairs and maintenance of fixed assets are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9006 Maintenance cost relating to fixed and intangible assets - in national currency

9006X - These accounts are used for accounting of maintenance cost relating to equipment and software and other maintenance costs.

Amounts of maintenance cost relating to equipment and software and other maintenance costs are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9007 Other expenses relating to fixed and intangible assets - in national currency

9007X - These accounts are used for accounting of other expenses relating to fixed and intangible assets.

Amounts of other expenses relating to fixed and intangible assets are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9008 Administrative expenses - in national currency

9008X - These accounts are used for accounting of administrative expenses.

Amounts of administrative expenses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9009 Deposit Insurance Fund's expenses - in national currency

Group 9010 Deposit Insurance Fund's expenses - in foreign currency

9009X/9010X - These accounts are used for accounting of Deposit Insurance Fund's expenses.

Amounts of Deposit Insurance Fund's expenses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9011 Other expenses - in national currency

9011X - These accounts are used for accounting of other expenses.

Amounts of other expenses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 91 Adjustments on financial instruments

Purpose: Accounts in this class are used for accounting of adjustments on financial instruments.

Group 9101 Losses from adjustments on financial assets - in national currency

Group 9102 Losses from adjustments on financial assets - in foreign currency

9101X/9102X - These accounts are used for accounting of losses from adjustments on funds places, loans issued and settlements.

Amounts of losses from adjustments on funds places, loans issued, and settlements are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

Group 9103 Losses from adjustments on financial liabilities - in national currency

Group 9104 Losses from adjustments on financial liabilities - in foreign currency

9103X/9104X - These accounts are used for accounting of losses from adjustments on financial liabilities.

Amounts of losses from adjustments on financial liabilities are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 92 Extraordinary expenses

Purpose: Accounts in this class are used for accounting of extraordinary expenses.

Group 9201 Extraordinary expenses - in national currency

Group 9202 Extraordinary expenses - in foreign currency

920X0 - These accounts are used for accounting of extraordinary expenses.

Amounts of extraordinary expenses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

CLASS 93 Profit tax expenses

Purpose: Accounts in this class are used for accounting of profit tax expenses.

Group 9301 Profit tax expenses- in national currency

93010 – This account is used for accounting of profit tax expenses.

Amounts of profit tax expenses are recorded **on the debit side**.

Amounts transferred to account 50130 'profit/loss of current year' are recorded **on the credit side**.

OFF-BALANCE SHEET ACCOUNTS

CLASS 99 Off-balance sheet accounts

Purpose: Accounts in this class are used for accounting of off-balance sheet accounts. This class includes contingent liabilities, contingent claims, memorandum accounts and off-balance sheet contra-accounts.

Accounting records on off-balance sheet asset accounts are made through contra-accounts for assets, and for liability accounts through contra-accounts for liabilities.

CONITNGENT CLAIMS

Group 9901 Unpaid charter capital

Group 9902 Underpaid portion of required reserves of credit institutions

Group 9903 Contingent claims on credit lines and loans issued under loan agreements signed

Group 9904 Letters of credit

Group 9905 Guarantee letters received

Group 9906 Contingent receivables on purchase/sale of securities

Group 9907 Contingent receivables on purchase/sale of foreign currency

Group 9908 Contingent receivables on derivatives

Group 9909 Contingent receivables on purchase/sale of other financial instruments

Group 9910 Other contingent claims

99010 (asset) – This account is used for accounting of unpaid charter capital of credit institutions.

Amounts of the difference between credit institution's charter capital and its paid portions are recorded **on the debit side**.

Amounts of paid charter capital are recorded **on the credit side**.

99020 (asset) – *This account is used for accounting of underpaid portion of required reserves of credit institutions until payment.*

Amounts of the difference between calculated and paid required reserves of the credit institution are recorded **on the debit side**.

Paid portion of credit institution's required reserves are recorded **on the credit side**.

99030/99031 (asset) – *These accounts are used for accounting of contingent claims on credit lines and loans issued under loan agreements signed.*

Amounts of contingent claims on credit lines and loans issued under loan agreements signed are recorded **on the debit side**.

Amounts of actually used credit lines, actually obtained loans and overdue credit agreements are recorded **on the credit side**.

99040 (asset) – *This account is used for accounting of contingent liabilities on export letters of credit.*

Amounts of export letters of credit are recorded **on the debit side**.

Actually received amounts on export letters of credit are recorded **on the credit side**.

99050 (asset) – *This account is used for accounting of contingent liabilities on guarantees received.*

Amounts of guarantees received are recorded **on the debit side**.

Funds actually received on guarantees and overdue guarantee agreements are recorded **on the credit side**.

9906X (asset) – *These accounts are used for accounting of contingent liabilities on purchase/sale of securities of public, resident and non-resident financial sectors and other sectors.*

Amounts of contingent liabilities on purchase/sale of securities are recorded **on the debit side**.

Amounts of funds actually received on contingent liabilities and of expired agreements on purchase/sale of securities are recorded **on the credit side**.

9907X (asset) – *These accounts are used for accounting of contingent liabilities on foreign currency purchase/sale.*

Amounts of contingent liabilities on purchase/sale of foreign currency-based sport agreements are recorded **on the debit side**.

Amounts of funds actually received on contingent liabilities and of expired agreements on purchase/sale of securities are recorded **on the credit side**.

9908X (asset) – *These accounts are used for accounting of contingent liabilities of purchase/sale of forwards, options, SWAPs, futures, and other derivative financial instruments.*

Amounts of contingent liabilities on purchase/sale of derivatives are recorded **on the debit side**.

Amounts of claims fulfilled under contractual terms and of expired agreements on purchase/sale of derivatives are recorded **on the credit side**.

9909X (asset) – *These accounts are used for accounting of contingent liabilities on purchase/sale of derivatives.*

Amounts of contingent liabilities on purchase/sale of other financial instruments are recorded **on the debit side**.

Amounts of actually received funds on contingent liabilities and of expired agreements on purchase/sale of other financial instruments are recorded **on the credit side**.

99100 (asset) – *This account is used for accounting of other contingent liabilities.*

Amounts on other contingent liabilities are recorded **on the debit side**.

Amounts of actually received funds on other contingent liabilities and of expired agreements are recorded **on the credit side**.

MEMORANDUM ACCOUNTS

Group 9921	Money printed not issued in circulation
Group 9922	Unfit banknotes and coins to be destroyed
Group 9923	Securities issued by CBA and credit institutions
Group 9924	Assets placed as collateral for borrowed funds
Group 9927	Payment transactions and documents
Group 9928	Other documents and valuables
Group 9929	Written off interest on loans with 'non-interest-bearing' status
Group 9930	Loss debts written off
Group 9931	Assets let on operational lease
Group 9932	Assets let on leasing agreements
Group 9933	Low-value items and publications
Group 9934	Other memo accounts

9921X (asset) - *These accounts are used for accounting of cash (banknotes and coins) printed not issued in circulation.*

Amounts of cash printed not issued into circulation credited to the treasury and withdrawn from circulation are recorded **on the debit side**.

Amounts of cash issued to circulation, referred to accounts 99212/99220/99221 are recorded **on the credit side**.

99212 (asset) – *This account for accounting of cash (banknotes and coins) in transit printed not issued in circulation.*

Amounts of cash in transit printed not issued in circulation are recorded **on the debit side**.

Amounts of cash delivered as assigned not issued in circulation are recorded **on the credit side**.

9922X (asset) - *These accounts are used for accounting of unfit cash (banknotes and coins) to be destroyed.*

Amounts received on unfit cash to be destroyed are recorded **on the debit side**.

Amounts of unfit cash destroyed are recorded **on the credit side**.

99230/99231 (asset) - *These accounts are used for accounting of securities issued by the CBA and credit institutions not placed and repurchased.*

The value of securities issued by the CBA and credit institutions not placed and repurchased is recorded **on the debit side**.

The value of securities issued by the CBA and credit institutions, placed, repurchased, and resold and referred to accounts 99232 is recorded **on the credit side**.

99232 (asset) – *This account is used for accounting of securities issued by the CBA and credit institutions not placed and to be destroyed.*

The value of securities issued by the CBA and credit institutions not placed and to be destroyed is recorded **on the debit side**.

The value of securities issued by the CBA and credit institutions not placed and destroyed is recorded **on the credit side**.

9924X (asset) - *These accounts are used for accounting of precious metals, securities, movable and immovable property pledged as collateral for borrowed funds.*

The value of collateral pledged on borrowed funds is recorded **on the debit side**.

The value of collateral recovered and offset with unpaid debts is recorded **on the credit side**.

9927X (asset) - *These accounts are used for accounting of payment documents waiting for acceptance, overdue and other payment documents.*

Amounts credited on payment operations and documents are recorded **on the debit side**.

Amounts debited on payment operations and documents are recorded **on the credit side**.

9928X (asset) - *These accounts are used for accounting of other documents and valuables accepted to send for encashment, sent for encashment, accepted for expertise, in custody, in transit, prenumbered documents, payment cards and other documents and valuables.*

Amounts credited on other documents and valuables are recorded **on the debit side**.

Amounts debited on other documents and valuables are recorded **on the credit side**.

9929X (asset) - *These accounts are used for accounting of written off interest on loans to the financial sector, public authorities, loans to legal entities and individuals with 'non-interest-bearing' status.*

Amounts of written off interest on loans with 'non-interest-bearing' status are recorded **on the debit side**.

Amounts refunded for interest debts written off from the balance for loans classified under the non-interest-bearing status and referred to account number 99301 are recorded **on the credit side**.

9930X (asset) - *These accounts are for accounting of loss loans written off on loans to the financial sector, public authorities, legal entities and individuals and other loans.*

Amounts of loss loans written off and credited from relevant accounts of Group 9929 are recorded **on the debit side**.

Amounts refunded and cancelled on loss loans written off are recorded **on the credit side**.

99310 (asset) - *This account is used for accounting of assets let for operational lease.*

Contractual amounts on letting assets for operational lease are recorded **on the debit side**.

Amounts on recovered assets let for operational lease and overdue agreements are recorded **on the credit side**.

99320 (asset) - *This account is used for accounting of assets let on leasing agreements.*

Contractual amounts on assets letting on leasing agreements are recorded **on the debit side**.

Amounts on recovered assets let for operational lease and overdue agreements are recorded **on the credit side**.

9933X (asset) - *These accounts are used for accounting of inventory and supplies, materials, spare parts, books and other publications and other small value and perishable items.*

Amounts credited on small value items and publications are recorded **on the debit side**.

Amounts debited from small value items and publications are recorded **on the credit side**.

99390 (asset) - *This account is used for accounting of other memorandum accounts.*

Amounts credited on other memorandum accounts are recorded **on the debit side**.

Amounts debited on other memorandum accounts are recorded **on the credit side**.

OFF-BALANCE SHEET CORRESPONDENT ACCOUNT

Group 9949 Off-balance sheet corresponding account for liabilities

99490 (asset) – *This account is used for accounting of off-balance sheet corresponding accounts for liabilities. The balance of off-balance sheet contra account for liabilities should equal to the sum of balances of off-balance sheet liability accounts.*

Amounts credited to off-balance sheet liability accounts are recorded **on the debit side**.

Amounts debited from off-balance sheet liability accounts are recorded **on the credit side**.

COMMITMENTS

Group 9951 Commitments on capital investments

Group 9952 Underpaid portion of required reserves of credit institutions

Group 9953 Commitments on credit lines and loans issued under loan agreements signed

Group 9954 Letters of credit

Group 9955 Guarantee letters issued

Group 9956 Commitments on purchase/sale of securities

Group 9957 Commitments on purchase/sale of foreign currency

Group 9958 Commitments on derivatives

Group 9959 Commitments on purchase/sale of other financial instruments

Group 9960 Other commitments

99510 (liability) – *This account is used for accounting of commitments on capital investments.*

Amounts of the funds actually transferred related to capital investments and of overdue agreements on capital investments are recorded **on the debit side**.

Contractual amounts on capital investments are recorded **on the credit side**.

99520 (liability) – *This account is used for recording of the unpaid portion of required reserves of credit institutions until it is paid by them.*

Paid portion of required reserves of credit institutions are recorded **on the debit side**.

Amounts of the difference between the calculated and actually paid portion of credit institution's required reserves are recorded **on the credit side**.

9953X (liability) – *These accounts are used for recording of credit lines and loan commitments allocated based on signed loan agreements.*

Actually used credit lines, disbursed loans, and overdue loan agreements are recorded **on the debit side**.

Amounts of credit lines and loan commitments allocated based on signed loan agreements are recorded **on the credit side**.

99540 (liability) – *This account is used for accounting of commitments on export letters of credit.*

Amounts actually transferred on export letters of credit are recorded **on the debit side**.

Amounts of export letters of credit are recorded **on the credit side**.

99550 (liability) – *This account is used for accounting of guarantees issued.*

Amounts of actually transferred funds under issued guarantees and overdue guarantee agreements are recorded **on the debit side**.

Amounts of guarantees issued are recorded **on the credit side**.

9956X (liability) - *These accounts are used for accounting of commitments on purchase/sale of securities of the public, resident and non-resident financial sectors and other sectors.*

Amounts of actually transferred funds under commitments and overdue agreements for the purchase/sale of securities are recorded **on the debit side**.

Amounts of commitments on purchase/sale of securities are recorded **on the credit side**.

9957X (liability) - *These accounts are used for accounting of commitments on purchase/sale of foreign currency.*

Amounts of actually transferred funds under commitments and overdue agreements for the purchase/sale of foreign currency are recorded **on the debit side**.

Amounts of commitments on purchase/sale of foreign currency based on spot agreements are recorded **on the credit side**.

9958X (liability) - *These accounts are used for accounting of forwards, options, SWAPs, futures, and other derivative financial instruments.*

Amounts of liabilities fulfilled under contractual terms and overdue agreements for purchase/sale of derivative financial instruments are recorded **on the debit side**

Amounts of commitments on purchase/sale of derivatives are recorded **on the credit side**.

9959X (asset) - *These accounts are used for accounting of commitments on purchase/sale of other financial instruments.*

Amounts of actually transferred funds under commitments and overdue agreements for purchase/sale of other financial instruments are recorded **on the debit side**.

Amounts of commitments on purchase/sale of other financial instruments are recorded **on the credit side**.

99600 (liability) - *This account is used for accounting of other commitments.*

Amounts of actually transferred funds under other commitments and overdue agreements are recorded **on the debit side**.

Amounts of other commitments are recorded **on the credit side**.

MEMORANDUM ACCOUNTS

Group 9973 Securities issued by other organizations

Group 9974 Assets accepted as collateral for loans and advances issued

Group 9975 Precious metals in custody

Group 9981 Assets taken on operational lease

Group 9982 Assets taken on leasing agreements

Group 9989 Other memorandum accounts

99730/99731 (liability) - *These accounts are used for accounting of securities issued by other organizations held for resale and in custody.*

Value of securities issued by other organizations held for resale, which have been paid out and returned is recorded **on the debit side**.

Value of securities issued by other organizations held for resale and in custody is recorded **on the credit side**.

99732 (liability) - *This account is used for accounting of securities issued by other organizations to be destroyed.*

Value of securities issued by other organizations destroyed is recorded **on the debit side**.

Value of securities issued by other organizations to be destroyed is recorded **on the credit side**.

9974X (liability) - *These accounts are used for accounting of precious metals, securities, movable and immovable property, and other collateral accepted as collateral for loans and advances issued.*

Value of collateral recovered and offset with unpaid debts is recorded **on the debit side**.

Value of assets accepted as collateral for loans and advances issued is recorded **on the credit side**.

99750/99751 (liability) - *These accounts are used for accounting of gold and other precious metals in custody.*

Value of precious metals recovered in custody is recorded **on the debit side**.

Value of precious metals in custody is recorded **on the credit side**.

99752 (liability) - *This account is used for accounting of gold and other precious metals in transit in custody.*

Value of precious metals delivered as assigned in custody is recorded **on the debit side**.

Value of precious metals in transit in custody is recorded **on the credit side**.

99810 (liability) - *This account is used for accounting of assets taken on operational lease.*

Amounts on recovered assets taken on operational lease and on overdue agreements are recorded **on the debit side**.

Contractual amounts on assets taken on operational lease are recorded **on the credit side**.

99820 (liability) - *This account is used for accounting of assets taken on leasing agreements.*

Assets recovered taken on leasing agreements and amounts on overdue agreements are recorded **on the debit side**.

Contractual amounts on assets taken on leasing agreements are recorded **on the credit side**.

99890 (liability) - *This account is used for accounting of other memorandum accounts.*

Amounts debited on other memorandum accounts are recorded **on the debit side**.

Amounts credited on other memorandum accounts are recorded **on the credit side**

OFF-BALANCE SHEET ACCOUNTS

Group 9999 Off-balance sheet correspondent account for assets

99990 (liability) - *This account is used for accounting of off-balance sheet contra accounts for assets.*

The balance of off-balance sheet contra account for assets should equal to the sum of balances of off-balance sheet asset accounts.

Amounts debited from off-balance sheet asset accounts are recorded **on the debit side**.

Amounts credited to off-balance sheet accounts are recorded **on the credit side**.