

Reversal of periodical, linear accrual of interest paid in arrears.



Please note

In case the sign of the calculated amount to be booked (**signOfMeasureOrRatio**) is different to the sign shown below, D/C-sign of the shown entry swaps.

bookingSortNo	Booking sort number	1
measureOrRatioDescription	Name of booked measure /ratio	Accrual/Deferral of interest
signOfMeasureOrRatio	Sign of amount to be booked	+
debitCreditSign	Debit/Credit Sign	C
genledAccountNumber	Account number	10622000002
genledAccountName	Name of account	Loan Sub-Acc Interest/Deferral

bookingSortNo	Booking sort number	2
measureOrRatioDescription	Name of booked measure /ratio	Accrual/Deferral of interest
signOfMeasureOrRatio	Sign of amount to be booked	+
debitCreditSign	Debit/Credit Sign	D
genledAccountNumber	Account number	40153000001
genledAccountName	Name of account	Loan Interest Income

bookingSortNo	Booking sort number	3
measureOrRatioDescription	Name of booked measure /ratio	Interest Smoothing (Difference between contractual and effective interest excl. amortisation)
signOfMeasureOrRatio	Sign of amount to be booked	-
debitCreditSign	Debit/Credit Sign	C
genledAccountNumber	Account number	10622000008
genledAccountName	Name of account	Loan Sub-Acc Interest portions to be amortised

bookingSortNo	Booking sort number	4
measureOrRatioDescription	Name of booked measure /ratio	Interest Smoothing (Difference between contractual and effective interest excl. amortisation)
signOfMeasureOrRatio	Sign of amount to be booked	-
debitCreditSign	Debit/Credit Sign	D
genledAccountNumber	Account number	40153000002
genledAccountName	Name of account	Loan Interest Smoothing Effect



Please note:

Bookings 3 and 4: In case the sign of the amount to be booked is +, Debit/credit-sign swaps