

nH HOTEL GROUP		Corporate IT & Organization Department	
Process: Financial Closing			
Subprocess: Period End Close and Reporting			
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Name	Function	Date	Comments
Beatriz Puente	Process Owner		
Francisco Morillo	Process Leader		
Modification History			
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Summary:			
Tasks Description			
Check list deadlines (Critical Tasks Month End Close)			
Recon x Tower template			
Internal Audit Controls			

NH HOTEL GROUP			Corporate IT & Organization Department			
Process: Financial Closing						
Subprocess: Period End Close and Reporting						
Process Owner: Beatriz Puente				Proces Leader: Francisco Morillo		
Order	Task	Task Description	When	Responsible	Frecuency	Tools
0	Submission of the closing calendar and closing checklist	Submission to the BU Finance Managers (and regions and subsidiary companies) of the closing calendar for the coming year. Definition a check list for each position involved in monthly closing process.	Early in the year	GL Process Lead	Annual	E-mail
1	MM Accrual Periodic Audit process	Review all purchase orders pending to be invoiced (total or partially).	Before the 25th of each month	Users MM in Hotel / CS / HQ	Monthly	SAP Report: ZMR11
2	Recurring goods receipts	Entry all recurring goods receipts in SAP_MM (i.e laundry and security services, fruits and vegetables delivery notes, etc)	d+0 working day	Hotel	Monthly	SAP_MM
3	Review the recurring goods receipts entries	Review the recurring goods receipts entries posted by hotels and communicate any incidence detected	d+0 working day	NH Administration	Monthly	SAP_FI
4	Recurring entries Prepaid expenses entries	BU NH Administration will submit all recurring and reclassification entries to post in the current month	d+0 working day	NH Administration	Monthly	DFM / Template
5	Entry in SAP: - Recurring entries - Prepaid expenses entries - Other GL journals	EI SSC will post all entries required and submitted by BU NH Administration	d+0 working day	SSC - Administration	Daily	SAP_FI
6	PL analysis	Run P&L report in SAP_FI and analyze the monthly data (desviation from budget and from the last year, period expenses and revenue, etc)	d+0 working day	Hotel Manager SSCC Managers & Controllers	Daily Weekly	SAP_FI
7	Stock count of the inventory materials in hotels	Hotels will count the inventory materials the last day of each month and they will complete the inventory count document issued from SAP_MM	d+0 working day	Hotel	Monthly	SAP_template
8	Post the inventory documents in SAP_MM	Inventory count documents done and signed by all Department Managers in Hotel will be loaded and posted in SAP_MM	d+1 working day	Hotel	Monthly	SAP_MM
9	Conciliation and clearing transitory and GL balance sheet accounts	Conciliation and clearing transitory and GL balance sheet accounts (AP, AR, GL accounts and bank reconciliation: Kyriba vs. SAP). Review the transitory balance accounts that they must have balance zero at the end of each month (analyse and reconcile if final balance in these accounts is not zero). See " Racon x Tower sheet " in order to have more information about who Area is responsible to conciliation and clearing each	d+1 working day	SSC - Administration	Daily	SAP_FI
10	Review the guest ledger	Check that the guest ledger balance (43400001 SAP account) match with figures in SAP_TMS (final balance in /CCSHT/NA_024 - Management Report)	d+1 working day	NH / SSC - Administration	Monthly	SAP_FI / SAP_TMS
11	Posting	<u>Last day for:</u> AP Invoices: posting of AP invoices, payments, compensations, posting of advances and provisions. AR journals: posting of manual AR invoices, collections and compensations, bad due process. Fixed Asset: posting of registrations, cancellations, transfer of assets and posting of amortization of assets. Reconcile bank balances and review of the bank's intermediate accounts should be at zero IC Invoicing closing Payroll upload in SAP GL Journals	d+2 working day	SSC - Administration	Monthly	SAP_FI
12	Review and conciliate any discrepancy detected in payroll monthly payments	Review and conciliate any discrepancy detected in payroll monthly payments	d+2 working day	SSC - Administration BU - RRRH	Monthly	According to the payroll tool SAP_FI
13	IC and external loans reconciliation & reclassification short and long term)	NH through the manual entry request form will send to SSC the detail of the entries to post.	d+2 working day	NH Administration	Monthly / Quarterly / Yearly	Kyriba / SAP FI
14	Long term & short term interest provision external and IC	NH through the manual entry request form will send to SSC the detail of the entries to post.	d+2 working day	NH Administration	Monthly / Quarterly / Yearly	Kyriba / SAP FI
15	IC balances reconciliation with all the companies	See intercompany procedure	d+2 working day	NH Administration	Monthly	SAP_FI
16	Closing in SAP_MM and open next period	Closing in SAP_MM and open next period	d+2 working day	SSC - Administration	Monthly	SAP_MM
17	Foreign currency revaluation	The rates of exchange will be updated daily in SAP by means of an interface with Kyriba. If, exceptionally there would be a problem with this automatic update, the SSC should maintain this revaluation.	d+3 working day	NH Administration	Min monthly	SAP
18	Batch Input processing	The VAT process will be launched once the invoicing issued has been closed and received	d+3 working day	SSC - Administration	Monthly /Quarterly	SAP_FI
19	Variable Hotel Rental provision	Send to the landlord the variable hotel rent calculation and post the rent expense provision	d+3 working day	NH Administration	Monthly	SAP_FI
20	Posting Management Fees	Calculate the Management Fees and send it to the SSC in order to posting manual provision	d+3 working day	NH Administration	Monthly	SAP_FI
21	Provisional closing in SAP	Last day to process the special journals in SAP and post final adjustments	d+3 working day	SSC - Administration	Monthly	SAP_FI
22	Definitive closing in SAP	Send and post final adjustments and definitive closing in SAP	d+4 working day	NH Administration SSC - Administration	Monthly	SAP_FI
23	Closing in SAP	Closing in SAP_FI	d+4 working day	SSC - Administration	Monthly	SAP_FI
24	CON Period End Consolidation process	Launch of the <i>Period End Consolidation process</i>	d+3 working day	BU Administration / HQ Finance	Monthly	FDM / Hyperion
25	Submission closing reporting and closing check lists signed	Submission closing reporting and closing check lists signed by each closing responsible	d+5 working day	NH Administration SSC - Administration	Monthly	According to reporting & tools defined
26	Controles SCIIF	Upload to sharepoint the SCIIF evidences defined by Audit Internal Department	d+10 working day	SSC - Administration	Monthly	Documents signed and loaded to sharepoint
27	Controles SCIIF	Review and analyze all documents and information loaded to the SCIIF sharepoint	d+15 working day	Internal Audit Department	Monthly	Documents signed and loaded to sharepoint

Check list deadlines				
Item	Critical Tasks Month End Close	Responsible	Working day	Hour (Madrid time CET +1)
1	Opening new periods in SAP (except MM module)	SSC - GL	d	9:00
2	Prepaid expenses	SSC - GL	d	
3	Recurring entries	SSC - GL	d	
4	Recurring Goods Receipts	Hotel - MM	d+1	
5	Last day to sending Petty Cash information	NH - GL	d+1	12:00
6	Post the inventory documents in SAP_MM	Hotel - MM	d+1	
7	AP transitory account reconciliation (40010000 <i>PAYMENTS TO BE APPLIED</i>) manual payments and direct debit clearing	SSC - AP	d+1	
8	AP transitory account reconciliation (55510000 <i>FUTURE DATE PAYMENTS</i>)	SSC - AP	d+1	
9	Check the Guest Ledger in SAP_FI (43400001) versus SAP_TMS (/CCSHT/NA_024 - Management Report)	SSC / NH - AR	d+1	
10	Reconcile 41100000 <i>TRADE BILLS PAYABLE CREDITOR</i>	SSC - AP	d+1	
11	Reconcile advances to creditors 40700000-1	SSC - AP	d+1	
12	AP closing for II MM Invoices	SSC - AP	d+2	15:00
13	AP closing CAPEX Invoices	SSC - AP	d+2	15:00
14	AP closing FI Invoices	SSC - AP	d+2	15:00
15	Send file Parked documents	SSC - AP	d+2	
16	Send FI invoices unposted (from scanning and urgent mailbox)	SSC - AP	d+2	
17	Send Parked accrual journal	NH - GL	d+2	
18	Send FI unposted accrual journal	NH - GL	d+2	
19	Process accrual of FI invoices unposted	SSC - GL	d+3	
20	Process accrual of missing packing slips	SSC - GL	d+3	
21	Integration of hotel billing from NHS and TMS to SAP	NH - AR	d+2	9:00
22	Last day for sending Fixed Asset request	NH - FA	d+2	12:00*
23	Payroll upload in SAP	NH - GL	d+2	12:00
24	Review and conciliate any discrepancy detected in payroll monthly payments	SSC - GL NH - RRHH	d+2	
25	Last days for sending Interco Invoices request to SSC (includes NH World)	NH - AR	d+2	15:00*
26	Closed MM in SAP (FI and MM module) and open next period	NH & SSC - MM	d+2	15:00
27	Run automatic Bad debtors provision F103; F104	SSC - AR	d+2	
28	Write offs <i>BAD DEBTORS</i>	SSC - AR	d+2	
29	Reconcile commission payments and invoices discounted / netting	SSC - AR	d+2	
30	AR Transitory account reconciliation (43010000 <i>RECEIPTS PENDING TO BE APPLIED</i>)	SSC - AR	d+2	
31	RtR transitory account reconciliation 55500002 <i>CLEARING ACCOUNT GL</i>	SSC - GL	d+2	
32	Reconcile monthly revenue with NHS/TMS	SSC - GL	d+2	
33	Reconcile FO cash&credit cards collections	SSC - GL	d+2	
34	Book and Reconcile Petty Cash - check GL corresponding	SSC - GL	d+2	
35	Bank posting and reconciliation	SSC - TR	d+2	
36	Last day to process Fixed Asset request	SSC - FA	d+2	
37	Last day to sending journals (except journals included in other calendar line)	NH - GL	d+3	
38	IC Invoicing closing (Close Module K & D in SAP)	SSC - AR / AP	d+2	
39	AR closing	SSC - AR	d+2	21:00
40	Asset depreciation and Impairment (close A module in SAP)	SSC - FA	d+3	
41	Fixed Asset closing (close A module in SAP)	SSC - FA	d+3	
42	Foreign currencies revaluation	SSC - GL	d+3	19:00
43	Send rent variable accrual	NH - GL	d+3	18:00
44	Batch input - matching with GL	SSC - GL	d+3	
45	Last day to process all journals in SAP	SSC - GL	d+3	20:30
46	Provisional closing in SAP	NH & SSC	d+3	21:00
47	Send final adjustments	NH - GL	d+4	18:00*
48	Definitive closing in SAP	NH & SSC	d+4	

Recon x Tower template					
Tower	Account	Long Description English (50 Characters)	Tower	Account	Long Description English (50 Characters)
RTR	10000	CAPITAL STOCK	RTR	57206	BANCA DI CREDITO COOP SANTO STEFANO MA SCRL BANK 1
RTR	10100	SUBSCRIBED CAPITAL	RTR	57206	BANCA DI CREDITO COOP SANTO STEFANO MA SCRL BANK 2
RTR	10200	IRREVOCABLE CONTRIBUTIONS	RTR	57206	CREDITO SICILIANO SPA BANK 1
RTR	10300	UNCALLED CAPITAL	RTR	57207	BANCA INTERMOBILIARE S.P.A. BANK 1
RTR	10800	OWN SHARES	RTR	57207	BBVA BANCOMER SA BANK 1
RTR	11100	REVALUATION RESERVE	RTR	57207	BBVA BANCOMER SA BANK 2
RTR	11200	LEGAL RESERVE	RTR	57207	BBVA BANCOMER SA BANK 3
RTR	11300	INFLATION ADJUSTMENT RESERVE	RTR	57207	BANCO SANTANDER MEXICO SA BANK 1
RTR	11400	NOT AVAILABLE FOR DISTRIBUTION RESERVES	RTR	57207	BANCO SANTANDER MEXICO SA BANK 2
RTR	11500	OWN SHARES RESERVE	RTR	57207	BANCO SANTANDER MEXICO SA BANK 3
RTR	11600	SHARE PREMIUM RESERVE	RTR	57207	BANCO SANTANDER MEXICO SA BANK 4
RTR	11600	NPGC TRANSITION RESERVE	RTR	57207	BANCO SANTANDER MEXICO SA BANK 5
RTR	11700	VOLUNTARY RESERVES	RTR	57207	BANCO SANTANDER MEXICO SA BANK 6
RTR	11800	MERGER RESERVES	RTR	57207	BANCA AFIRME SA BANK 1
RTR	11801	OTHER EQUITY HOLDER CONTRIBUTIONS	RTR	57207	BANCA AFIRME SA BANK 2
RTR	11900	OTHER RESERVES	RTR	57207	BANCO DE VENEZUELA BANK 1
RTR	12000	RETAINED EARNINGS	RTR	57207	BANCO SANTANDER RIO S.A. BANK 1
RTR	12100	LOSSES FROM PREVIOUS YEARS	RTR	57207	BANCO SANTANDER RIO S.A. BANK 2
RTR	12900	PROFIT AND LOSS	RTR	57207	BANCO SANTANDER RIO S.A. BANK 3
RTR	12910	PROFIT AND LOSS NOT DISTRIBUTED	RTR	57207	HSBC BANK ARGENTINA SA BANK 1
RTR	13000	CAPITAL GRANTS	RTR	57207	HSBC BANK ARGENTINA SA BANK 2
RTR	13100	EXCHANGE DIFFERENCE	RTR	57208	BANCO DE LA REPUBLICA ORIENTAL DEL URUGUAY BANK 1
RTR	13300	OTHER DEFERRED INCOME	RTR	57209	INDUSTRIAL AND COMERCIAL BANK OF CHINA (EUROPE) S.A.
RTR	13310	CAPITAL GRANTS TAX EFFECT	RTR	57209	CHINA CITIC BANK
RTR	13320	LEASE LINEARIZATION LT LIABILITY	RTR	57290	BANK LOCAL CURRENCY 1
RTR	13400	HEDGING OPERATIONS ADJUSTMENT	RTR	57290	BANK LOCAL CURRENCY 2
RTR	14000	PENSIONS AND SIMILAR OBLIGATIONS PROVISION	RTR	57290	BANK LOCAL CURRENCY 3
RTR	14000	PENSION FUND DISBURSEMENT AND ANTICIPATIONS	RTR	57290	BANK LOCAL CURRENCY 4
RTR	14000	ITALIAN PENSION FUND TAX 11%	RTR	57290	BANK LOCAL CURRENCY 5
RTR	14000	REWARD SENIORITY FUND ACCRUALS	RTR	57290	BANK LOCAL CURRENCY 6
RTR	14000	REWARD SENIORITY FUND USAGE	RTR	57290	BANK LOCAL CURRENCY 7
RTR	14200	GUARANTEES PROVISION	RTR	57290	BANK LOCAL CURRENCY 8
RTR	14300	REVERSION PROVISION	RTR	57290	BANK LOCAL CURRENCY 9
RTR	14400	OTHER LIABILITIES AND CHARGES PROVISION	RTR	57290	BANK LOCAL CURRENCY 10
RTR	14401	ONEROUS CONTRACT PROVISION	RTR	57300	BBVA BANK FOREIGN 1
RTR	16000	GROUP COMPANIES LONG TERM DEBT	RTR	57300	BBVA BANK FOREIGN 2
RTR	16200	ASSOCIATED COMPANIES LONG TERM DEBT	RTR	57300	BANKIA BANK FOREIGN 1
RTR	17005	BILATERAL LOANS LT	RTR	57300	BANKIA BANK FOREIGN 2
RTR	17015	SUBORDINATED LOANS LT	RTR	57300	BANKINTER BANK FOREIGN 1
RTR	17025	SYNDICATED LOANS LT	RTR	57301	BNP PARIBAS BANK FOREIGN 1
RTR	17030	CREDIT LINES LONG TERM LIABILITIES	RTR	57302	DEUTSCHE BANK BANK FOREIGN 1
RTR	17100	FINANCE LEASES LONG TERM LIABILITIES	RTR	57302	DEUTSCHE BANK BANK FOREIGN 2
RTR	17210	THIRD PARTIES OTHER NON BANK LOANS LTERM LIAB	RTR	57302	NOVA CAIXA GALICIA BANK FOREIGN 1
RTR	17530	NON HEDGING DERIVATIVES LONG TERM LIAB	RTR	57302	THE ROYAL BANK OF SCOTLAND BANK FOREIGN 1
RTR	17531	HEDGING DERIVATIVES LONG TERM LIABILITIES	RTR	57302	BANCO SABADELL BANK FOREIGN 1
RTR	17532	PROVISION EQUITY SWAP LONG TERM LIABILITIES	RTR	57302	BANCO SABADELL BANK FOREIGN 2
RTR	17700	ISSUE OF DEBENTURES LT	RTR	57302	SANTANDER BANK FOREIGN 2
RTR	17701	ACCRUED INTERESTS FROM DEBENTURES LT	RTR	57303	BANK OF AMERICA BANK FOREIGN 1
RTR	17800	CONVERTIBLE DEBENTURES LT	RTR	57303	COMMERZBANK FOREIGN 1
RTR	17801	ACCRUED INTERESTS FROM CONVERTIBLE DEBENTURE	RTR	57303	EBN BANCO DE NEGOCIOS SA BANK FOREIGN 1
RTR	18400	OTHER LONG TERM LIABILITIES	RTR	57303	EBN BANCO DE NEGOCIOS SA BANK FOREIGN 2
RTR	18500	ORACLE GUARANTEE AND OTHER DEPOSITS LONG TERM	RTR	57304	UNICREDIT TIRIAC BANK SA BANK FOREIGN 1
RTR	22900	REAL ESTATE INVESTMENT - LAND SOTOGRANDE	RTR	57304	KOMERCNI BANKA AS BANK FOREIGN 1
RTR	22910	REAL ESTATE INVESTMENT - BUILDINGS SOTOGRANDE	RTR	57304	VOLKSBANK CZ AS BANK FOREIGN 1
PTP	23900	ORACLE ADVANCES TO CAPEX CREDITORS	RTR	57304	VOLKSBANK CZ AS BANK FOREIGN 2
RTR	24000	GROUP COMPANIES HOLDINGS LONG TERM ASSETS	RTR	57305	BANK MILLENNIUM BANK FOREIGN 1
RTR	24100	ASSOCIATED COMPANIES HOLDINGS LONG TERM ASSET	RTR	57306	CAIXA GERAL DE DEPOSITOS BANK FOREIGN 1
RTR	24200	ASSOCIATED COMPANIES LOANS LONG TERM ASSETS	RTR	57306	BANCA DI CREDITO COOP SANTO STEFANO SCRL B FOR 1
RTR	24250	GROUP COMPANIES LOANS LONG TERM ASSETS	RTR	57307	BANCA INTERMOBILIARE S.P.A. BANK FOREIGN 1
RTR	24400	DEBTORS GROUP COMPANIES LONG TERM	RTR	57307	BBVA BANCOMER SA BANK FOREIGN 1
RTR	25020	THIRD PARTIES HOLDINGS LONG TERM ASSETS	RTR	57307	BBVA BANCOMER SA BANK FOREIGN 2
RTR	25200	OTHER LONG TERM DEBTORS ASSOCIATED	RTR	57307	BANCO SANTANDER MEXICO SA BANK FOREIGN 1
RTR	25210	THIRD PARTIES OTHER NON BANK LOANS LTERM ASSET	RTR	57307	BANCO SANTANDER RIO S.A. BANK FOREIGN 1
RTR	25400	LOANS TO STAFF LONG TERM ASSETS	RTR	57307	HSBC BANK ARGENTINA SA BANK FOREIGN 1
RTR	25530	NON HEDGING DERIVATIVES LONG TERM ASSETS	RTR	57308	BANCO DE LA REPUBLICA ORIENTAL DEL URUGUAY BANK F1
RTR	25531	HEDGING DERIVATIVES LONG TERM ASSETS	RTR	57309	CHINA CITIC BANK FOREIGN 1
RTR	25532	EQUITY SWAP LONG TERM ASSETS	RTR	57390	BANK FOREIGN CURRENCY 1
RTR	26000	GUARANTEE DEPOSITS LONG TERM UPDATE	RTR	57390	BANK FOREIGN CURRENCY 2
RTR	26000	ORACLE GUARANTEE DEPOSITS LONG TERM	RTR	57390	BANK FOREIGN CURRENCY 3
RTR	26010	ORACLE GUARANTEE DEPOSIT LT CAPEX CREDITORS	RTR	57390	BANK FOREIGN CURRENCY 4
RTR	26500	ORACLE DEPOSITS LONG TERM	RTR	57390	BANK FOREIGN CURRENCY 5
RTR	26510	ORACLE DEPOSIT LT CAPEX CREDITORS	RTR	57390	BANK FOREIGN CURRENCY 6
RTR	27000	LT ARRANGING EXPENSES FOR MORTGAGE LOANS	RTR	57390	BANK FOREIGN CURRENCY 7
RTR	27005	LT ARRANGING EXPENSES FOR BILATERAL LOANS	RTR	57390	BANK FOREIGN CURRENCY 8
RTR	27015	LT ARRANGING EXPENSES FOR SUBORDINATED LOANS	RTR	57390	BANK FOREIGN CURRENCY 9
RTR	27025	LT ARRANGING EXPENSES FOR SYNDICATED LOANS	RTR	57390	BANK FOREIGN CURRENCY 10
RTR	27030	LT ARRANGING EXPENSES FOR CREDIT LINES	RTR	57400	BILLS OF EXCHANGE CONFIRMING
RTR	27035	LT ARRANGING EXPENSES BONDS	RTR	57400	BANESTO CONFIRMING
RTR	27040	LT ARRANGING EXPENSES CONVERTIBLE BOND	RTR	57400	BANCO POPULAR CONFIRMING
RTR	27100	EMPLOYEE STOCK OPTION PLAN DEFERRED INTERESTS	RTR	57400	BBK CONFIRMING
RTR	27310	LEASE LINEARIZATION LT ASSET	RTR	57400	BBVA CONFIRMING
RTR	29000	REAL ESTATE INVESTMENT DEPRECIATION PROVISION	RTR	57400	BANCO ESPIRITO SANTO CONFIRMING
RTR	29100	INTANGIBLE FIXED ASSETS DEPRECIATION PROVISION	RTR	57400	BANKIA CONFIRMING
RTR	29200	TANGIBLE FIXED ASSETS DEPRECIATION PROVISION	RTR	57400	BANKINTER CONFIRMING
RTR	29220	IMPAIRMENT OF LINEARIZATION	RTR	57401	LA CAIXA CONFIRMING
RTR	29300	HOLDINGS IN GROUP COMPANIES DEPRECIATION PROV	RTR	57402	IBERCAJA CONFIRMING
RTR	29400	HOLDINGS IN ASSOCIATED COMPANIES DEPR PROV	RTR	57402	BANCO SABADELL CONFIRMING
RTR	29700	HOLDINGS IN OTHER COMPANIES DEPRECIATION PROV	RTR	57402	SANTANDER CONFIRMING
RTR	30100	FOOD STOCK	RTR	57500	BILLS OF EXCHANGE PROMISSORY NOTES
RTR	30101	BEVERAGE STOCK	RTR	57501	LA CAIXA PROMISSORY NOTES
RTR	30110	ROOM SUPPLIES STOCK	RTR	58000	PREPAID INTEREST
RTR	30115	F&B SUPPLIES STOCK	RTR	58500	UNEARNED INTEREST RECEIVED
RTR	30120	CLEANING SUPPLIES AND OTHER STOCK	RTR	59000	STERM PROV DEPR OF HOLDINGS GROUP COMP
RTR	35000	DEVELOPED LAND	RTR	59010	STERM PROV DEPR OF HOLDINGS ASSOC COMP

Tower	Account	Long Description English (50 Characters)	Tower	Account	Long Description English (50 Characters)
RTR	35100	UNDEVELOPED LAND	RTR	59100	PROV FOR DEPRECIATION OF VARIABLE-INCOME SEC
RTR	35200	CONSTRUCTION WORK IN PROGRESS	RTR	59200	PROV DEPREC OF OTHER LOANS
RTR	35300	FINISHED CONSTRUCTION WORK	RTR	60000	REAL ESTATE COST OF SALES
RTR	39000	REAL ESTATE STOCK DEPRECIATION	EXISTENCIA	60100	FOOD
RTR	40000	FOREIGN CURRENCIES REVALUATIONS	EXISTENCIA	60101	BEVERAGE
PTP	40010	PAYMENTS PENDING TO BE APPLIED	EXISTENCIA	60101	EMBALLAGE
PTP	40090	TRADE CRED NOT REC INV OR FINALISED NON GROUP	EXISTENCIA	60110	ROOM SUPPLIES
PTP	40090	TRADE CRED NOT REC INV OR FINALISED NON GROUP O	EXISTENCIA	60115	RESTAURANT SUPPLIES
RTR	40091	ACCRUED EXPENSES	EXISTENCIA	60130	STORE AND VENDING
RTR	40091	AUDITORS - ACCRUED EXP	EXISTENCIA	60140	GOLF MATERIAL
RTR	40091	TELEPHONE COMUNICACION - ACCRUED EXP	RTR	60300	IC F&B PURCHASES
RTR	40091	MARKETING - ACCRUED EXP	EXISTENCIA	60700	LAUNDRY
RTR	40091	UTILITY - ACCRUED EXP	RTR	60710	OWN LINEN REPLACEMENT
RTR	40091	RENTS - ACCRUED EXP	RTR	60720	DRY CLEANING
PTP	40091	AUTOMATIC COMMISSIONS - ACCRUED EXP	RTR	60780	EXTERNAL CENTERS F&B COST
RTR	40091	MANUAL COMMISSIONS - ACCRUED EXP	RTR	60900	DISCOUNT/INCOME PER REBATES
RTR	40091	MANUAL COMMISSIONS ORACLE - ACCRUED EXP	RTR	60905	REBATES - SIGNING FEES
PTP	40092	TRADE CRED NOT REC INV OR FIN CAPEX CREDITORS	EXISTENCIA	61100	FOOD INVENTORY VARIATION
RTR	40201	IC MANAGEMENT FEE - ACCRUAL	EXISTENCIA	61100	FOOD MANUAL ADJUSTMENTS
RTR	40202	IC INCENTIVE FEE - ACCRUAL	EXISTENCIA	61101	BEVERAGE INVENTORY VARIATION
RTR	40203	IC MARKETING FEE - ACCRUAL	EXISTENCIA	61101	BEVERAGE MANUAL ADJUSTMENTS
RTR	40204	IC RENT - ACCRUAL	EXISTENCIA	61110	ROOM SUPPLIES INVENTORY VARIATION
RTR	40205	IC OTHER - ACCRUAL	EXISTENCIA	61110	ROOM SUPPLIES MANUAL ADJUSTMENTS
RTR	40207	IC RESERVATION FEES - ACCRUAL	EXISTENCIA	61115	F&B SUPPLIES INVENTORY VARIATION
RTR	40208	IC BOOKINGS OFFICE FEES - ACCRUAL	EXISTENCIA	61115	F&B SUPPLIES MANUAL ADJUSTMENTS
RTR	40300	MIGRATION MEXICO	EXISTENCIA	61120	CLEANING SUPPLIES & OTHER INVENTORY VARIATION
RTR	40301	ASSOCIATED COMPANIES OTHER ACCRUAL	EXISTENCIA	61125	GASOIL INVENTORY VARIATION
PTP	40700	ORACLE ADVANCE TO CREDITORS	RTR	62010	IC PAYROLL EXPENSES
PTP	41000	SERVICES CREDITOR PROVISION	RTR	62015	IC PAYROLL EXPENSES COMPENSATION SAME COMPANY
PTP	41000	RETURNED PAYMENTS	RTR	62020	CRS EXPENSES COST PER WORKING SITE
PTP	41100	ORACLE TRADE BILLS PAYABLE CREDITOR	RTR	62030	INTERGROUP MGMNT FEES ON REVENUE
PTP	41110	ORACLE TRADE BILLS PAYABLE CAPEX CREDITORS	RTR	62031	INTERGROUP INCENTIVE FEES ON RESULTS
PTP	41300	CREDITORS FOR PURCHASES OF SHARES	RTR	62032	INTERGROUP MARKETING FEES
PTP	41400	OTHER CURRENT DEBTS	RTR	62040	OTHER FEES
PTP	41400	CLEARANCE ACCOUNT SWISSCOM	RTR	62042	RESERVATION FEES
PTP	41400	CLEARANCE ACCOUNT TICKETS	RTR	62048	IC BOOKINGS OFFICE FEES
PTP	41400	CLEARANCE ACCOUNT TENANTS	RTR	62050	GUEST TRANSFER EXPENSES
RTR	41400	CLEARANCE ACCOUNT FO	RTR	62060	IC RENT
OTC	41500	PROVISION NH WORLD	RTR	62100	FIX HOTEL RENTS
OTC	43010	RECEIPTS PENDING TO BE APPLIED	RTR	62100	CONTINGENT LIABILITIES IN LEASING OF ASSETS
OTC	43010	DIRECT DEBIT PENDING TO BE RECEIVED	RTR	62100	CONTINGENT ASSETS IN LEASING OF ASSETS
OTC	43010	TRANSITORY CHEQUES AND PROMISSORY NOTES	RTR	62100	CONFERENCE BUILDING RENTS
OTC	43010	CUSTOMERS PREPAYMENTS PENDING TO BE APPLIED	RTR	62105	VARIABLE HOTEL RENTS
RTR	43201	IC MANAGEMENT FEE - ACCRUED INCOME	RTR	62110	STORE & OFFICES RENTS
RTR	43202	IC INCENTIVE FEE - ACCRUED INCOME	RTR	62120	PARKING RENTS
RTR	43203	IC MARKETING FEE - ACCRUED INCOME	RTR	62130	MACHINERY & INSTALLATIONS RENTS
RTR	43204	IC RENT - ACCRUED INCOME	RTR	62131	LINEAR RENT ADJUSTMENTS
RTR	43205	IC OTHER - ACCRUED INCOME	RTR	62131	LINEAR RENT ADJ DEPOSITS
RTR	43207	IC RESERVATION FEES - ACCRUED INCOME	RTR	62140	GOLF EQUIPMENT RENTS
RTR	43208	IC BOOKINGS OFFICE FEES - ACCRUED INCOME	RTR	62180	GUARANTEE FEE
RTR	43301	ASSOCIATED COMPANIES ACCRUED INCOME	RTR	62190	APPLICATION OF ONEROUS CONTRACTS PROVISION
OTC	43400	GUEST LEDGER	RTR	62195	APPLICATION OF LINEARIZATION'S IMPAIRMENT
OTC	43400	GUEST LEDGER	RTR	62201	REP - FURNITURE & TEXTILES REPLACEMENT
OTC	43400	GUEST LEDGER MIGRATION TMS	RTR	62202	REP - WALLS & FLOORS
OTC	43401	REBATES PENDING TO BE INVOICED	RTR	62203	REP - ELECTRIC INSTALLATIONS & EQUIP
OTC	43700	ADVANCE PAYMENT HOTEL BUSINESS	RTR	62204	REP - THERMAL & WATER INSTALLATIONS
OTC	43700	ADVANCE PAYMENT HOTEL BUSINESS WITH TAXES	RTR	62205	REP - OTHER INSTALLATIONS
OTC	43700	ADVANCE PAYMENT HOTEL BUSINESS WITH TAXES	RTR	62206	REP - KITCHEN & F&B EQUIPMENT
OTC	43700	ADVANCE PAYMENT HOTEL BUSINESS	RTR	62207	SMALL REPAIRS & MATERIAL
OTC	43700	ORACLE ADVANCE PAYMENT HOTEL BUSINESS GUARAN	RTR	62210	MAINTENANCE CONTRACTS
PTP	44001	VARIOUS DEBTORS	RTR	62220	CONTRACT CLEANING
RTR	44100	ORACLE TRADE BILLS RECEIVABLE	RTR	62221	FUMIGATION & EXTERMINING
PTP	44200	ADVANCE LEASE PAYMENTS	RTR	62230	CONTRACT GARDENING
RTR	44400	OTHER CURRENT RECEIVABLES	RTR	62235	CONDOMINIUM EXPENSES
RTR	44400	ACCRUED INCOME MANAGEMENT FEE HOTELS NO IC	RTR	62245	GARBAGE REMOVAL SERVICES
RTR	46000	REMUNERATION PAID IN ADVANCE	RTR	62250	VEHICLE MAINTENANCE
RTR	46501	CLEARANCE ACCOUNT NET WAGES PAYABLE	RTR	62262	SOFTWARE LICENSES MAINTENANCE
RTR	46501	CLEARANCE ACCOUNT NET WAGES OTHER	RTR	62263	SOFTWARE SUPPORT & OPERATION MAINT 3RD PARTIES
RTR	46501	CLEARANCE ACCOUNT NET WAGES OTHER 3	RTR	62263	SOFTWARE SUPPORT & OPERATION MAINT IC - HOTELS
RTR	46510	ACCRUED PENSION FUNDS	RTR	62264	HARDWARE SUPPORT & OPERATION MAINTENANCE
RTR	46600	REFUNDABLE PENSION	RTR	62265	COMUNICACION LINES & VPN THIRD PARTIES
RTR	46650	PAYABLE PENSION	RTR	62265	COMUNICACION LINES & VPN IC - HOTELS
RTR	46650	CURRENT ACCOUNT PENSION	RTR	62266	WORK SITE SUPPORT & PP
RTR	46700	ACCRUED WAGES AND SALARIES	RTR	62266	WORK SITE SUPPORT & PP IC - HOTELS
RTR	46701	ACCRUED MBO CURRENT YEAR	RTR	62267	WIFI & BC THIRD PARTIES
RTR	46702	ACCRUED SOCIAL CHARGES FOR MBO CURRENT YEAR	RTR	62267	WIFI & BC IC - HOTELS
RTR	46703	ACCRUED MBO PREVIOUS YEAR	RTR	62268	IT SERVICES FEES PER TRANSACTIONS
RTR	46704	ACCRUED SOCIAL CHARGES FOR MBO PREVIOUS YEAR	RTR	62300	AUDIT ADVISORY
RTR	46705	ACCRUED OTHER BONUSES	RTR	62301	TAX ADVISORY
RTR	46706	ACCRUED SOCIAL CHARGES FOR OTHER BONUSES	RTR	62310	STAFF ADVISORY
RTR	46707	ACCRUED OTHER BONUSES PREVIOUS YEAR	RTR	62320	LEGAL ADVISORY
RTR	46708	ACCRUED SOCIAL CHARGES OTHER BONUSES PREVIOUS	RTR	62330	LITIGATION EXPENSES
RTR	46709	ACCRUED 13TH OR 14TH OR VACATION PAY	RTR	62340	OTHER ADVISORY
RTR	46710	ACC SOCIAL CHARGES FOR 13TH OR 14TH OR VAC PAY	RTR	62340	OTHER ADVISORY "JV CHINA" PROJECT
RTR	46711	ACCRUED HOLIDAYS	RTR	62340	OTHER ADVISORY "CABALLO" PROJECT
RTR	46712	ACCRUED SOCIAL CHARGES FOR HOLIDAYS	RTR	62350	F&B ADVISORY
RTR	46713	ACCRUED LAY OFFS	RTR	62360	BOARD OF DIRECTORS & OTHER KM FEES
RTR	46714	ACCRUED SOCIAL CHARGES FOR LAY OFFS	RTR	62370	EXPENSES DIF CRITERIUM HESPERIA
RTR	46715	ACCRUED OTHER COMPENSATIONS	RTR	62390	TRANSLATION SERVICES
RTR	46716	ACCRUED SOCIAL CHARGES OTHER COMPENSATIONS	RTR	62400	SHUTTLES & TRANSPORTS
RTR	47000	REFUNDABLE SALES TAXES	RTR	62410	ADDITIONAL SURCHARGES ON INVOICES
RTR	47001	REFUNDABLE CITY TAX	RTR	62505	INSURANCE BUILDINGS & BI 3RD PARTIES
RTR	47002	CT REFUND END OF THE YEAR	RTR	62505	INSURANCE BUILDINGS & BI IC - HOTELS
RTR	47002	CT REFUND END OF THE YEAR 1	RTR	62510	INSURANCE LIABILITIES THIRD PARTIES
RTR	47021	DOMESTIC WITHHOLDING CT	RTR	62510	INSURANCE LIABILITIES IC HOTELS

Tower	Account	Long Description English (50 Characters)	Tower	Account	Long Description English (50 Characters)
RTR	47021	DOMESTIC PAYMENT ON ACCOUNT	RTR	62520	INSURANCE VEHICLES
RTR	47021	DOMESTIC PAYMENT ON ACCOUNT 1	RTR	62530	INSURANCE LIFE
RTR	47021	DOMESTIC WITHHOLDING CT 1	RTR	62540	INSURANCE CLAIMS
RTR	47022	WITHHOLDING SUFFERED ABROAD	RTR	62700	BARTER
RTR	47023	REFUNDABLE WITHHOLDING TAX OTHER	RTR	62715	LOYALTY PROGRAMS THIRD PARTIES
RTR	47040	REFUNDABLE WITHHOLDINGS ON PERSONAL INCOME	RTR	62715	IC LOYALTY PROGRAMS IC - HOTELS
RTR	47050	OTHER DEFERRED TAX ASSETS	RTR	62725	MKTNG AGENCIES CREATIVITY & PROD 3RD PARTIES
RTR	47050	PROVISION OTHER DEFERRED TAXES	RTR	62725	MARKETING GIVE-AWAYS
RTR	47051	DTA FOR ACCOUNTING PORTFOLIO DEPRECIATION	RTR	62725	MKTNG AGENCIES CREATIVITY & PROD IC - HOTELS
RTR	47052	DTA FOR ASSET IMPAIRMENT/ONEROUS PROVISION	RTR	62730	SPONSORS EVENTS & FAIRS
RTR	47053	DTA FOR DIFFERENCES IN TAX AND ACCOUNTING AMOR	RTR	62730	IC SPONSORS EVENTS & FAIRS
RTR	47054	DTA FOR PAYROLL PROVISION	RTR	62735	MEDIA
RTR	47055	DTA FOR DERIVATIVES	RTR	62735	IC MEDIA
RTR	47056	DTA FOR INTEREST BARRIER	RTR	62740	MKTNG FUNDS & LISTING FEES THIRD PARTIES
RTR	47057	DTA FOR OTHER NON DEDUCTIBLE PROVISIONS	RTR	62740	MKTNG FUNDS & LISTING FEES IC - HOTELS
RTR	47058	CARRY FORWARD TAX LOSSES	RTR	62745	RESEARCH
RTR	47060	REFUNDABLE LOCAL TAXES	RTR	62770	NH WORLD EXPENSE
RTR	47060	REFUNDABLE LOCAL TAXES 1	RTR	62800	WATER
RTR	47070	REFUNDABLE OTHER TAXES	RTR	62810	GAS
RTR	47070	REFUNDABLE OTHER TAXES 1	RTR	62820	OTHER ENERGY
RTR	47100	REFUNDABLE SOCIAL SECURITY	RTR	62825	GASOIL
RTR	47200	RECOVERABLE VALUE ADDED TAX	RTR	62830	ELECTRICITY
RTR	47201	VAT TRANSITORY AP	RTR	62835	ENERGY SERVICES
RTR	47201	MIGRATION MEXICO	RTR	62840	FIX TELEPHONE THIRD PARTIES
RTR	47500	PAYABLE SALES TAX	RTR	62840	FIX TELEPHONE IC - HOTELS
RTR	47501	PAYABLE CITY TAX	RTR	62842	MOBILE TELEPHONE THIRD PARTIES
RTR	47502	CIT PAYABLE END OF THE YEAR	RTR	62842	MOBILE TELEPHONE IC - HOTELS
RTR	47522	CONTRIBUTION WITHHOLDING TAX COMPANIES	RTR	62900	TRADEMARKS & TRADE NAMES
RTR	47522	CONTRIBUTION WITHH TAX COMPANIES IMMOVABLE REN	RTR	62906	COMMISSIONS GDS THIRD PARTIES
RTR	47523	CONTRIBUTION WITHHOLDING TAX OTHER	RTR	62906	COMMISSIONS GDS IC - HOTELS
RTR	47523	CONTRIBUTION WITHHOLDING TAX OTHER BOARD	RTR	62907	COMMISSIONS CONSORTIA THIRD PARTIES
RTR	47540	CONTRIBUTION WITHHOLDINGS ON WAGES AND SALARIES	RTR	62907	COMMISSIONS CONSORTIA IC - HOTELS
RTR	47540	CONTRIBUTION WITHHOLDINGS ON PROFESSIONALS	RTR	62908	COMMISSIONS WEB THIRD PARTIES
RTR	47540	CONTRIBUTION WITH VAT	RTR	62908	COMMISSIONS WEB IC - HOTELS
RTR	47550	OTHER DEFERRED TAX LIABILITIES	RTR	62910	TRAVEL AGENCY FEES
RTR	47551	DTL FOR TAX PORTFOLIO DEPRECIATION	RTR	62910	TRAVEL AGENCY FEES DIFFERENCES
RTR	47552	DTL FOR ASSET REVALUATION	RTR	62910	TRAVEL AGENCY FEES MANUAL
RTR	47553	DTL FOR DIFFERENCES IN TAX AND ACCOUNTING AMOR	RTR	62911	INCOME DISCOUNTS
RTR	47560	CONTRIBUTION LOCAL TAXES	RTR	62911	IC INCOME DISCOUNTS
RTR	47570	CONTRIBUTION OTHER TAXES	RTR	62912	RENTAL EQUIPMENTS FOR REINVOICEMENT
RTR	47570	CONTRIBUTION OTHER TAXES 1	RTR	62914	EXPENSES FOR REINVOICEMENT TO GUESTS
RTR	47570	CONTRIBUTION OTHER TAXES 2	RTR	62915	PARKING EXPENSES FOR REINVOICEMENT
RTR	47600	CONTRIBUTION SOCIAL SECURITY	RTR	62919	DIFFERENCES & ROUNDUPS AP
RTR	47600	CONTRIBUTION SOCIAL SECURITY POSTPONED	RTR	62919	DIFFERENCES & ROUNDUPS
RTR	47600	CONTRIBUTION SOCIAL SECURITY 1	RTR	62920	CLEANING SUPPLIES
RTR	47600	CONTRIBUTION SOCIAL SECURITY 2	RTR	62921	OFFICE SUPPLIES & PRINTED MATERIAL
RTR	47600	CONTRIBUTION SOCIAL SECURITY 3	RTR	62922	HOUSEWARE & KITCHENWARE
RTR	47700	CHARGED VALUE ADDED TAX	RTR	62923	SUBSCRIPTIONS
RTR	47701	VAT TRANSITORY AR	RTR	62924	DECORATION
RTR	47701	MIGRATION MEXICO	RTR	62925	SPA UTILITIES
RTR	48000	PREPAID EXPENSES	RTR	62929	MISCELLANEOUS
RTR	48500	DEFERRED INCOME	RTR	62929	MISCELLANEOUS NON DEDUCTIBLE FOR TAX PURPOSES
RTR	48510	LEASE LINEARIZATION ST ASSET	RTR	62929	HOTEL EXPENSES PAID OUT FO
RTR	48520	LINEAL LT GUARANTEE	RTR	62929	FRONT OFFICE SAP PROJECT
RTR	48530	LEASE LINEARIZATION ST LIABILITY	RTR	62930	OUTSIDE LABOUR
OTC	49000	PROVISION FOR BAD DEBTS	RTR	62930	OUTSIDE LABOUR SERVICE
OTC	49000	MANUAL PROVISION FOR BAD DEBTS	RTR	62931	SECURITY SERVICES
OTC	49000	ORACLE PROVISION FOR BAD DEBTS	RTR	62932	INVOICES WITH MISSING PACKING SLIP
RTR	49600	NON OPERATING EXPENSES PROVISIONS	RTR	62935	OUTSOURCING LABOUR
RTR	49610	ONEROUS CONTRACT PROVISION SHORT TERM	RTR	62935	IC OUTSOURCING LABOUR
RTR	50000	ISSUE OF DEBENTURES ST	RTR	62940	TRAVEL EXPENSES
RTR	50001	ACCURED INTERESTS FROM DEBENTURES ST	RTR	62940	TRAVEL EXPENSES CONSUMATION NON PROMOTION
RTR	50100	ISSUE OF CONVERTIBLE DEBENTURES ST	RTR	62940	TRAVEL EXPENSES PROMOTION CONSUMATION
RTR	50101	ACCURED INTERESTS FROM CONVERTIBLE DEBENTURE	RTR	62940	TRAVEL EXPENSES "JV CHINA" PROJECT
RTR	51000	GROUP COMPANIES LOANS SHORT TERM LIABILITIES	RTR	62941	MAIL & COURIER
RTR	51200	ASSOCIATED COMPANIES LOANS SHORT TERM LIABILITIES	RTR	62941	SHIPPING CHARGES FOR DELIVERY
RTR	51400	GROUP COMPANIES CURRENT ACCOUNT SHORT TERM LI	RTR	62945	VEHICLE LEASING
RTR	51410	ASSOCIATED COMPANIES C/A SHORT TERM LIAB	RTR	62945	CAR LEASING ASSIGNED VEHICLES
RTR	51600	GROUP COMPANIES INTEREST SHORT TERM LIABILITIES	RTR	62945	CAR LEASING NOT ASSIGNED VEHICLES
RTR	51610	ASSOCIATED COMPANIES INTEREST SHORT TERM LIAB	RTR	62945	CAR FUEL ASSIGNED
RTR	52000	MORTGAGE LOANS SHORT TERM LIABILITIES	RTR	62945	CAR FUEL NOT ASSIGNED
RTR	52005	BILATERAL LOANS ST	RTR	62945	CAR ROAD TAX ASSIGNED
RTR	52015	SUBORDINATED LOANS ST	RTR	62945	CAR ROAD TAX NOT ASSIGNED
RTR	52025	SYNDICATED LOANS ST	RTR	62950	TV AND RADIO LICENSES
RTR	52030	CREDIT LINES SHORT TERM LIABILITIES	RTR	62951	PAY TV
RTR	52030	CREDIT LINE BANESTO	RTR	62952	MUSIC & ENTERTAINMENT
RTR	52030	CREDIT LINE POPULAR	RTR	62954	ECOMEETINGS C02 SETTING EXP THIRD PARTIES
RTR	52030	CREDIT LINE BAYCLAYS	RTR	62954	ECOMEETINGS C02 SETTING EXP IC - HOTELS
RTR	52030	CREDIT LINE KUTXA BANK	RTR	62960	INTERNATIONAL SALES OFFICES EXPENSES
RTR	52030	CREDIT LINE BBVA	RTR	62965	INSTITUTIONAL RELATIONS
RTR	52030	CREDIT LINE NOVOBANCO	RTR	62965	ENTERTAINMENT
RTR	52030	CREDIT LINE INTESA	RTR	62965	INST RELATIONS GIVE-AWAYS
RTR	52030	CREDIT LINE BANKIA	RTR	62970	PURCHASING GOAL COMMISSIONS
RTR	52030	CREDIT LINE BANKINTER	RTR	62980	CHARGES INTERNAL COMPLIMENTARY NH
RTR	52030	CREDIT LINE BNP	RTR	63000	CURRENT INCOME TAX
RTR	52030	CREDIT LINE LA CAIXA	RTR	63000	EMPLOYEE PROFIT SHARING
RTR	52030	CREDIT LINE SABADELL	RTR	63010	DEFERRED INCOME TAX
RTR	52030	CREDIT LINE SANTANDER	RTR	63020	NON CURRENT INCOME TAX
RTR	52030	CREDIT LINE BANCA POPOLARE DI MILANO	RTR	63100	PROPERTY TAXES
RTR	52030	CREDIT LINE UNICAJA	RTR	63110	OPERATING TAX
RTR	52040	PROVISION ON SHORT TERM RECEIVABLES DEBT	RTR	63120	OTHER TAXES
RTR	52100	FINANCE LEASES SHORT TERM LIABILITIES	RTR	63200	VAT ADJUSTMENTS
RTR	52210	3RD PARTIES OTHER NON BANK LOANS SHORT TERM LI	RTR	63400	NON RECURRING TAXES
RTR	52400	OTHER SHORT TERM LIABILITIES	RTR	63500	NON-RECURRING TAX (OTHERS)
RTR	52500	DIVIDEND	RTR	63600	TAX REPAYMENT

Tower	Account	Long Description English (50 Characters)	Tower	Account	Long Description English (50 Characters)
RTR	52600	ACCRUED INTERESTS MORTGAGE LOANS	RTR	64000	PERMANENT STAFF
RTR	52605	ACCRUED INTEREST BILATERAL LOANS	RTR	64000	PAID HOLIDAYS
RTR	52615	ACCRUED INTERESTS SUBORDINATED LOANS	RTR	64000	PAID 13-14 SALARY OR SIMILAR
RTR	52625	ACCRUED INTERESTS SYNDICATED LOANS	RTR	64000	PAID EOY BONUSES GUARANTEED
RTR	52630	ACCRUED INTERESTS CREDIT LINES	RTR	64000	HOLIDAYS AND ADD PAYMENTS MADE WHEN LEAVING
RTR	52700	OTHER INTEREST SHORT TERM LIABILITIES	RTR	64000	RENDERED PERSONEL SERVICES
RTR	52800	GUARANTEE AND OTHER DEPOSITS SHORT TERM LIAB	RTR	64010	EXTRA PAYROLL PROVISIONS
RTR	53000	GROUP COMPANIES HOLDINGS SHORT TERM ASSETS	RTR	64010	PROVISIONS 13-14 SALARY OR SIMILAR
RTR	53100	ASSOCIATED COMPANIES HOLDINGS SHORT TERM ASSE	RTR	64010	PROVISIONS HOLIDAYS
RTR	53400	GROUP COMPANIES CURRENT ACCOUNT SHORT TERM A	RTR	64010	PROVISIONS EOY BONUSES
RTR	53410	ASSOCIATED COMPANIES C/A SHORT TERM ASSETS	RTR	64010	PROVISIONS VARIABLE SALARIES
RTR	53530	DIVIDEND RECEIVABLE GROUP COMPANIES	RTR	64010	PAID OTHER EXTRA WORK
RTR	53540	DIVIDEND RECEIVABLE ASSOCIATED COMPANIES	RTR	64010	PAID ILLNESS
RTR	53600	GROUP COMPANIES INTEREST SHORT TERM ASSETS	RTR	64010	PAID REWARDS
RTR	53610	ASSOCIATED COMPANIES INTEREST SHORT TERM ASSE	RTR	64010	RECEIVED SUBSIDIES
RTR	54020	THIRD PARTIES HOLDINGS SHORT TERM ASSETS	RTR	64010	TRAVEL ALLOWANCES
RTR	54100	DEPOSITS SHORT TERM ASSETS	RTR	64010	HEALTH ALLOWANCES
RTR	54200	ASSOCIATED COMPANIES LOANS SHORT TERM ASSETS	RTR	64010	UNIFORMS ALLOWANCES
RTR	54210	3RD PARTIES OTHER NON BANK LOANS STERN ASSETS	RTR	64020	BONUS MBO PAID OUT
RTR	54250	GROUP COMPANIES LOANS SHORT TERM ASSETS	RTR	64020	RENDERED COMPLEMENTARY SERVICES
RTR	54300	OTHER LOANS SHORT TERM	RTR	64021	BONUS MBO PROVISIONS CURRENT YEAR
RTR	54400	LOANS TO STAFF SHORT TERM ASSET	RTR	64022	BONUS MBO RELEASE PREVIOUS YEAR
RTR	54500	DIVIDEND RECEIVABLE THIRD PARTIES	RTR	64023	OTHER BONUSES PAID OUT
RTR	54600	BANK INTEREST SHORT TERM ASSETS	RTR	64024	OTHER BONUSES PROVISIONS CURRENT YEAR
RTR	54700	OTHER INTEREST SHORT TERM ASSETS	RTR	64025	OTHER BONUSES RELEASE PREVIOUS YEAR
RTR	54800	BANK DEPOSITS SHORT TERM ASSETS	RTR	64026	INCENTIVE LONG TERM (ILT)
RTR	55100	INTERNAL BANK NON CASH	RTR	64030	TEMPORARY STAFF
RTR	55101	ZERO BALANCE	RTR	64030	TRAINEE ALLOWANCES
RTR	55101	ZEROBALANCE BANESTO	RTR	64030	EXTRA STAFF SUBSIDY
RTR	55101	ZEROBALANCE BANCO POPULAR	RTR	64100	SEVERANCE PAYMENTS
RTR	55101	ZEROBALANCE BARCLAYS BANK PLC	RTR	64100	END OF CONTRACT INDEMNIZATION
RTR	55101	ZEROBALANCE BBK	RTR	64100	RENDERED EXTRA PERSONNEL SERVICES
RTR	55101	ZEROBALANCE BBVA	RTR	64200	SOCIAL SECURITY PERMANENT
RTR	55101	ZEROBALANCE BANCO ESPIRITO SANTO	RTR	64200	PROVISIONS SOCIAL SECURITY PERMANENT
RTR	55101	ZEROBALANCE INTESA SANPAOLO	RTR	64200	LOCAL WAGE TAXES
RTR	55101	ZEROBALANCE BANKIA	RTR	64200	OTHER LEVIES ON EMPLOYEES
RTR	55101	ZEROBALANCE BANKINTER	RTR	64201	SOCIAL CHARGES MBO PAID OUT
RTR	55101	ZEROBALANCE BANCA MARCH, S.A.	RTR	64202	SOCIAL CHARGES MBO CURRENT YEAR
RTR	55101	ZEROBALANCE BNP PARIBAS	RTR	64203	SOCIAL CHARGES MBO RELEASE PREVIOUS YEAR
RTR	55101	ZEROBALANCE CAJA DUERO	RTR	64210	SOCIAL SECURITY TEMPORARY
RTR	55101	ZEROBALANCE CAJA DE AHORROS YMDPCCDDB	RTR	64210	PROVISIONS SOCIAL SECURITY TEMPORARY
RTR	55101	ZEROBALANCE CAJA DE AHORROS DE MURCIA	RTR	64300	PENSIONS & RETIREMENTS
RTR	55101	ZEROBALANCE CAJA RURAL CIUDAD REAL	RTR	64300	PROVISIONS PENSIONS
RTR	55101	ZEROBALANCE CAJA R DE ZAMORA	RTR	64300	ADDITIONAL PENSIONS FUNDS
RTR	55101	ZEROBALANCE CAJA RURAL JAEN	RTR	64300	OTHER PENSIONS RELATED EXPENSES
RTR	55101	ZEROBALANCE CATALUNYA BANC	RTR	64900	UNIFORMS
RTR	55101	ZEROBALANCE LA CAIXA	RTR	64910	NH UNIVERSITY EXPENSES
RTR	55101	ZEROBALANCE DEUTSCHE BANK AG	RTR	64911	EXTERNAL TRAINING EXPENSES
RTR	55101	ZEROBALANCE IBERCAJA	RTR	64911	TRAINING SUBSIDIES
RTR	55101	ZEROBALANCE LIBERBANK	RTR	64920	OTHER STAFF EXPENSES
RTR	55101	ZEROBALANCE NOVA CAIXA GALICIA	RTR	64920	EMPLOYEE MEALS
RTR	55101	ZEROBALANCE THE ROYAL BANK OF SCOTLAND	RTR	64920	EMPLOYEE LUNCH VOUCHERS
RTR	55101	ZEROBALANCE BANCO SABADELL	RTR	64920	BENEFIT IN KIND
RTR	55101	ZEROBALANCE SANTANDER	RTR	64920	GIFTS TO EMPLOYEES
RTR	55101	ZEROBALANCE BANC INTERNACIONAL DANDORRA	RTR	64920	RENDERED OTHER PERSONNEL SERVICES
RTR	55101	ZEROBALANCE ANDBANC GRUP AGRICOL REIG	RTR	65000	IRRECOVERABLE CREDIT COLLECTIONS
RTR	55101	ZEROBALANCE ABN AMRO BANK N.V.	RTR	66200	GROUP COMPANIES INTERESTS
RTR	55101	ZEROBALANCE BANK OF AMERICA	RTR	66220	ASSOCIATED COMPANIES INTEREST
RTR	55101	ZEROBALANCE BANCPOST BUCURESTI	RTR	66280	INTERCOMPANY EXCHANGE LOSSES
RTR	55101	ZEROBALANCE COMMERZBANK AG	RTR	66300	INTEREST EXPENSE MORTGAGE LOANS
RTR	55101	ZEROBALANCE FIRSTRAND BANK LTD	RTR	66301	MORTGAGE LOANS ARRANGEMENT EXPENSES AMORTISATION
RTR	55101	ZEROBALANCE FREIBURGER KANTONALBANK	RTR	66305	INTEREST EXPENSE BILATERAL LOANS
RTR	55101	ZEROBALANCE NEDBANK LIMITED	RTR	66306	BILATERAL LOANS ARRANGEMENT EXPENSES AMORTISATION
RTR	55101	ZEROBALANCE POST FINANCE	RTR	66315	INTEREST EXPENSE SUBORDINATED LOANS
RTR	55101	ZEROBALANCE RABOBANK	RTR	66316	SUBORDINATED LOANS ARRANGEMENT EXPENSES AMORT
RTR	55101	ZEROBALANCE RAIFFEISEN VOLKSBANK	RTR	66320	LEASING INTEREST
RTR	55101	ZEROBALANCE TREZORERIE MUN BUCURESTI	RTR	66325	INTEREST EXPENSES SYNDICATED LOANS
RTR	55101	ZEROBALANCE UNICREDIT BANK AUSTRIA AG	RTR	66326	SYNDICATED LOANS ARRANGEMENT EXPENSES AMORTISATION
RTR	55101	ZEROBALANCE UNICREDIT SPA	RTR	66330	INTEREST EXPENSES CREDIT LINES
RTR	55101	ZEROBALANCE UNICREDIT TIRIAC BANK SA	RTR	66335	BONDS INTEREST PAYMENT
RTR	55101	ZEROBALANCE CAJA DE AHORROS YMPDGYSS	RTR	66336	BONDS ARRANGEMENT EXPENSES AMORT
RTR	55101	ZEROBALANCE CAJA LABORAL POPULAR CDC	RTR	66340	CONVERTIBLE BONDS INTEREST PAYMENT
RTR	55101	ZEROBALANCE KOMERCNI BANKA A.S.	RTR	66341	CONVERTIBLE BONDS ARRANGEMENT EXPENSES AMORT
RTR	55101	ZEROBALANCE VOLKSBANK CZ.A.S.	RTR	66350	OTHER FINANCIAL INTEREST EXPENSE NON LOANS
RTR	55101	ZEROBALANCE POSTOVA BANKA	RTR	66360	SHAREHOLDERS LOAN INTEREST
RTR	55101	ZEROBALANCE BANK MILLENNIUM	RTR	66370	ONEROUS CONTRACTS PROV FINANCIAL EFFECT
RTR	55101	ZEROBALANCE BANCA DELL'ARTIG E DELL'INDUSTRIA SF	RTR	66400	ACTUALIZATION NET PRESENT VALUE (NPV)
RTR	55101	ZEROBALANCE BANCA DELL'ADRIATICO SPA	RTR	66800	EXCHANGE LOSSES
RTR	55101	ZEROBALANCE BANCO DI NAPOLI S.P.A.	RTR	66900	CREDIT CARD COMMISSIONS
RTR	55101	ZEROBALANCE BANCA MONTE DEI PASCHI DI SIENA S.P.	RTR	66910	BANK CHARGES THIRD PARTIES
RTR	55101	ZEROBALANCE BANCA NAZIONALE DEL LAVORO S.P.A.	RTR	66910	BANK CHARGES ASSOCIATED COMPANIES
RTR	55101	ZEROBALANCE BANCA POP COMMERCIO INDUSTRIA S.P.	RTR	67000	LOSSES ON INTANGIBLE ASSETS
RTR	55101	ZEROBALANCE BANCO POPOLARE SOC. COOP.	RTR	67100	LOSSES ON TANGIBLE ASSETS
RTR	55101	ZEROBALANCE BANCA POPOLARE DI MILANO S.C.A.R.L.	RTR	67150	LOSSES DUE TO SCRAPPING
RTR	55101	ZEROBALANCE BANCA AGRICOLA POPOLARE DI RAGUSA	RTR	67200	LOSSES ON INTERCOMPANY INVESTMENTS
RTR	55101	ZEROBALANCE BANCA POPOLARE DI VICENZA SCPA	RTR	67300	LOSSES ON OTHER INVESTMENTS
RTR	55101	ZEROBALANCE CASSA RISF FRIULI VENEZIA GIULIA SPA	RTR	67400	LOSSES ON TREASURY STOCK
RTR	55101	ZEROBALANCE CASSA DI RISPARMIO IN BOLOGNA SPA	RTR	67800	OTHER EXTRAORDINARY EXPENSES
RTR	55101	ZEROBALANCE CASSA RISPARMI FORLI E DELLA ROM SP	RTR	68110	CONCESSIONS AND LICENCES DEPRECIATION
RTR	55101	ZEROBALANCE CASSA DI RISPARMIO DI FIRENZE SPA	RTR	68120	TRADEMARKS PATENTS AND KHOW-HOW DEPRECIATION
RTR	55101	ZEROBALANCE CASSA DI RISPARMIO DEL VENETO S.P.A.	RTR	68130	GOODWILL DEPRECIATION
RTR	55101	ZEROBALANCE CASSA DI RISPARMIO DI VENEZIA S.P.A.	RTR	68140	BENEFICIAL USE DEPRECIATION
RTR	55101	ZEROBALANCE CAIXA GERAL DE DEPOSITOS	RTR	68150	SOFTWARE DEPRECIATION
RTR	55101	ZEROBALANCE BANCA CREDITO COOP SANTO STEFANO	RTR	68160	LEASE AGREEMENTS CAPITALISATION DEPRECIATION
RTR	55101	ZEROBALANCE CREDITO SICILIANO SPA	RTR	68200	IMPAIRMENT REVERSAL

Tower	Account	Long Description English (50 Characters)	Tower	Account	Long Description English (50 Characters)
RTR	55101	ZEROBALANCE BBVA BANCOMER SA	RTR	68211	BUILDINGS IMPROVEMENTS DEPRECIATION
RTR	55101	ZEROBALANCE BANCO SANTANDER MEXICO SA	RTR	68220	TECHNICAL INST AND MACHINERY DEPR
RTR	55101	ZEROBALANCE BANCA AFIRME SA	RTR	68220	TECHNICAL INST AND MACHINERY FIN LEASING DEPR
RTR	55101	ZEROBALANCE BANCO DE VENEZUELA	RTR	68230	OTHER INSTALLATIONS DEPRECIATION
RTR	55101	ZEROBALANCE BANCO SANTANDER RIO S.A.	RTR	68230	OTHER INSTALLATIONS - FINANCIAL LEASING DEPR
RTR	55101	ZEROBALANCE HSBC BANK ARGENTINA SA	RTR	68240	HOUSEHOLD EQUIPMENT DEPRECIATION
RTR	55500	CLEARING ACCOUNT	RTR	68240	HOUSEHOLD EQUIPMENT - FINANCIAL LEASING DEPR
RTR	55500	CLEARING ACCOUNT TR	RTR	68250	FITTINGS DEPRECIATION
RTR	55500	CLEARING ACCOUNT GL	RTR	68250	FITTINGS - FINANCIAL LEASING DEPRECIATION
RTR	55500	ORACLE GT TRANSITORY CLEARANCE	RTR	68251	FURNITURE DEPRECIATION
PTP	55510	FUTURE DATE PAYMENTS AUTOMATIC	RTR	68251	FURNITURE - FINANCIAL LEASING DEPRECIATION
PTP	55510	FUTURE DATE PAYMENTS MANUAL	RTR	68260	HARDWARE EQUIPMENT DEPRECIATION
RTR	55599	SUSPENSE ACCOUNT IC RECONCILIATION	RTR	68260	HARDWARE EQUIPMENT - FINANCIAL LEASING DEPR
RTR	55700	INTERIM DIVIDEND - GROUP COMPANIES	RTR	68270	VEHICLES DEPRECIATION
RTR	55710	INTERIM DIVIDEND - THIRD PARTIES	RTR	68270	VEHICLES - FINANCIAL LEASING DEPRECIATION
RTR	55800	SHAREHOLDER CURRENT ACCOUNT	RTR	68291	REAL ESTATE DEPRECIATION
RTR	55900	NON HEDGING DERIVATIVES ASSETS SHORT TERM	RTR	69000	RESERVE FOR CHARGES AND LIABILITIES
RTR	55910	HEDGING DERIVATIVES ASSETS SHORT TERM	RTR	69000	PROVISION FOR RISK & CHARGES LEGAL
RTR	55950	NON HEDGING DERIVATIVES LIABILITIES SHORT TERM	RTR	69000	PROVISION FOR RISK & CHARGES HR
RTR	55950	EQUITY SWAP LIABILITY SHORT TERM	RTR	69000	PROVISION FOR RISK & CHARGES ADMIN
RTR	55960	HEDGING DERIVATIVES LIABILITIES SHORT TERM	RTR	69300	NON RECURRING SEVERANCE PAYMENTS
RTR	56000	ST ARRANGING EXPENSES FOR MORTGAGE LOANS	RTR	69400	PROVISION FOR BAD DEBTS
RTR	56005	ST ARRANGING EXPENSES FOR BILATERAL LOANS	RTR	69400	MANUAL PROVISION FOR BAD DEBTS
RTR	56015	ST ARRANGING EXPENSES FOR SUBORDINATED LOANS	RTR	69600	INVESTMENT PROVISIONS LONG TERM
RTR	56025	ST ARRANGING EXPENSES FOR SYNDICATED LOANS	RTR	69601	INVESTMENT PROV LONG TERM NON GROUP HOLDINGS
RTR	56030	ST ARRANGING EXPENSES FOR CREDIT LINES	RTR	69610	INVESTMENT PROV SHORT TERM
RTR	56035	ST BOND ARRANGING EXPENSES	RTR	69611	INVESTMENT PROV SHORT TERM NON GROUP HOLDINGS
RTR	56040	ST CONVERTIBLE BOND ARRANGING EXPENSES	RTR	69800	IMPAIRMENT PROVISION
RTR	57000	PETTY CASH	RTR	69810	ONEROUS CONTRACTS
RTR	57000	HOUSE FUNDS CASH	RTR	69820	IMPAIRMENT OF LINEARIZATION
RTR	57000	DEPOSITS CASH	RTR	70000	ROOM SALES
RTR	57000	FRONT OFFICE CASH	RTR	70001	TELEPHONE SALES
RTR	57000	CASHIER	RTR	70002	LAUNDRY SALES
RTR	57000	PARKING CASH	RTR	70003	PARKING SALES
RTR	57000	BAR CASH	RTR	70003	PARKING SALES NON RESIDENTS
RTR	57000	RESTAURANT 1 CASH	RTR	70003	PARKING SALES NON RESIDENTS SD
RTR	57000	RESTAURANT 2 CASH	RTR	70100	BREAKFAST SALES
RTR	57000	RESTAURANT 3 CASH	RTR	70100	BREAKFAST SALES NOT INCLUDED
RTR	57000	RESTAURANT 4 CASH	RTR	70110	RESTAURANT SALES FOOD
RTR	57000	RESTAURANT 5 CASH	RTR	70110	RESTAURANT SALES BEVERAGE
RTR	57000	PURCHASING CASH	RTR	70110	RESTAURANT 2 SALES FOOD
RTR	57000	MAINTENANCE CASH	RTR	70110	RESTAURANT 2 SALES BEVERAGE
RTR	57000	FX CASH TRANSITORY	RTR	70110	RESTAURANT 3 SALES FOOD
RTR	57001	CASH FOREIGN CURRENCY	RTR	70110	RESTAURANT 3 SALES BEVERAGE
RTR	57001	HOUSE FUNDS FX CASH	RTR	70120	BANQUETING SALES FOOD
RTR	57200	BANESTO BANK 1	RTR	70120	BANQUETING SALES BEVERAGE
RTR	57200	BANESTO BANK 2	RTR	70130	CATERING SALES FOOD
RTR	57200	BANCO POPULAR BANK 1	RTR	70130	CATERING SALES BEVERAGE
RTR	57200	BANCO POPULAR BANK 2	RTR	70140	ROOM SERVICE SALES FOOD
RTR	57200	BARCLAYS BANK 1	RTR	70140	ROOM SERVICE SALES BEVERAGE
RTR	57200	BARCLAYS BANK 2	RTR	70160	BAR CAFE 1 SALES FOOD
RTR	57200	BARCLAYS BANK 3	RTR	70160	BAR CAFE 1 SALES BEVERAGE
RTR	57200	BBK BANK 1	RTR	70160	BAR CAFE 2 SALES FOOD
RTR	57200	BBK BANK 2	RTR	70160	BAR CAFE 2 SALES BEVERAGE
RTR	57200	BBK BANK 3	RTR	70160	BAR CAFE 3 SALES FOOD
RTR	57200	BBVA BANK 1	RTR	70160	BAR CAFE 3 SALES BEVERAGE
RTR	57200	BBVA BANK 2	RTR	70170	MINIBAR SALES FOOD
RTR	57200	BBVA BANK 3	RTR	70170	MINIBAR SALES BEVERAGE
RTR	57200	BANCO ESPIRITO SANTO BANK 1	RTR	70190	OTHER F&B SALES FOOD
RTR	57200	BANCO ESPIRITO SANTO BANK 2	RTR	70190	OTHER F&B SALES BEVERAGE
RTR	57200	INTESA SANPAOLO BANK 1	RTR	70195	IC F&B SALES
RTR	57200	INTESA SANPAOLO BANK 2	RTR	70200	ROOM RENT SALES
RTR	57200	INTESA SANPAOLO BANK 3	RTR	70205	REINVOICED RESTAURANTS
RTR	57200	INTESA SANPAOLO BANK 4	RTR	70210	AUDIOVISUAL RENTS
RTR	57200	INTESA SANPAOLO BANK 5	RTR	70215	ECOMEETINGS SALES
RTR	57200	BANKIA BANK 1	RTR	70220	PAY TV & INTERNET SALES
RTR	57200	BANKIA BANK 2	RTR	70230	4.0
RTR	57200	BANKIA BANK 3	RTR	70240	VENDING SALES
RTR	57200	BANKINTER BANK 1	RTR	70250	RECHARGED EXPENSES TO GUESTS
RTR	57200	BANKINTER BANK 2	RTR	70270	OTHER REVENUE
RTR	57201	BANCA MARCH BANK 1	RTR	70400	REAL ESTATE SALES
RTR	57201	BANCA MARCH BANK 2	RTR	70500	GREEN FEES
RTR	57201	BNP PARIBAS BANK 1	RTR	70501	GOLF RENTS
RTR	57201	BNP PARIBAS BANK 2	RTR	70512	INCOME FROM SPA & GOLF COURSES
RTR	57201	CAJA DUERO BANK 1	RTR	70513	GOLF & SPA MEMBERSHIP FEES
RTR	57201	CAJA DUERO BANK 2	RTR	70513	GOLF & SPA MEMBERSHIP FEES SD
RTR	57201	CAJA DE AHORROS Y MONTE DE PIEDAD BURGOS BANK	RTR	70514	OTHER GOLF / SPA INCOME
RTR	57201	BANCO MARE NOSTRUM BANK 1	RTR	70520	RENTS INCOME
RTR	57201	CAJA RURAL CIUDAD REAL BANK 1	RTR	70521	NO SHOWS INCOME
RTR	57201	CAJA R DE ZAMORA BANK 1	RTR	70522	DAY USE INCOME
RTR	57201	CAJA RURAL JAEN BANK 1	RTR	70523	OTHER INCOME
RTR	57201	CATALUNYA BANC BANK 1	RTR	70900	RAPPELS THIRD PARTIES
RTR	57201	LA CAIXA BANK 1	RTR	70900	RAPPELS IC - HOTELS
RTR	57201	LA CAIXA BANK 2	RTR	72010	IC PAYROLL INCOME
RTR	57202	DEUTSCHE BANK BANK 1	RTR	72011	IC BONUS INCOME
RTR	57202	DEUTSCHE BANK BANK 2	RTR	72012	IC INDEMNIZATIONS INCOME
RTR	57202	IBERCAJA BANK 1	RTR	72030	MANAGEMENT FEES ON REVENUE
RTR	57202	IBERCAJA BANK 2	RTR	72031	INCENTIVE FEES ON RESULTS
RTR	57202	LIBERBANK BANK 1	RTR	72032	OTHER FEES
RTR	57202	NCG BANCO BANK 1	RTR	72040	GUEST TRANSFER INCOME
RTR	57202	THE ROYAL BANK OF SCOTLAND BANK 1	RTR	72042	RESERVATION FEES INCOME
RTR	57202	THE ROYAL BANK OF SCOTLAND BANK 2	RTR	72043	MARKETING FEES INCOME
RTR	57202	THE ROYAL BANK OF SCOTLAND BANK 3	RTR	72048	IC BOOKINGS OFFICE INCOME
RTR	57202	BANCO SABADELL BANK 1	RTR	72050	IC RENT INCOME
RTR	57202	BANCO SABADELL BANK 2	RTR	72060	IC EXPENSES REINVOICING

Tower	Account	Long Description English (50 Characters)	Tower	Account	Long Description English (50 Characters)
RTR	57202	BANCO SABADELL BANK 3	RTR	72063	IC NHUNIVERSITY INCOME
RTR	57202	BANCO SABADELL BANK 4	RTR	72065	IC LOYALTY PRGMS INCOME
RTR	57202	SANTANDER BANK 1	RTR	72066	IC COMMISSIONS GDS
RTR	57202	SANTANDER BANK 2	RTR	72067	IC COMMISSIONS CONSORTIA
RTR	57202	BANC INTERNACIONAL DANDORRA BANK 1	RTR	72068	IC COMMISSIONS WEB
RTR	57202	ANDBANC GRUP AGRICOL REIG BANK 1	RTR	72071	IC TELEPHONE REINVOICEMENT
RTR	57202	ABN AMRO BANK NV BANK 1	RTR	72072	IC INSURANCE REINVOICEMENT
RTR	57202	ABN AMRO BANK NV BANK 2	RTR	72260	IC IT EXPENSES REINVOICEMENT
RTR	57202	ABN AMRO BANK NV 3	RTR	72700	IC MKTNG EXPENSES REINVOICEMENT
RTR	57203	BANK OF AMERICA BANK 1	RTR	72715	LOYALTY PROGRAMS THIRD PARTIES INCOME
RTR	57203	BANK OF AMERICA BANK 2	RTR	72720	IC NHWORLD INCOME
RTR	57203	BANK OF AMERICA BANK 3	RTR	72911	IC INCOME DISCOUNTS REINVOICEMENT
RTR	57203	BANK OF AMERICA BANK 4	RTR	72935	IC OUTSOURCING LABOUR INCOME
RTR	57203	BANCPST BUCURESTI BANK 1	RTR	73200	WORKS PERFORMED FOR THE ASSETS
RTR	57203	COMMERZBANK AG BANK 1	RTR	74000	OPERATING SUBSIDIES
RTR	57203	COMMERZBANK AG BANK 2	RTR	75100	STAFF SERVICES CHARGED TO OTHER COMPANIES
RTR	57203	COMMERZBANK AG BANK 3	RTR	75400	OTHER SERVICES INCOME
RTR	57203	EBN BANCO DE NEGOCIOS SA BANK 1	RTR	75400	PRESS RELEASE INVOICES
RTR	57203	FIRSTRAND BANK LTD BANK 1	RTR	75400	COSTS TO BE REINVOICED
RTR	57203	FREIBURGER KANTONALBANK BANK 1	RTR	75400	INCOME FOR COSTS TO BE REINVOICED
RTR	57203	NEDBANK LIMITED BANK 1	RTR	75400	FEES TO SUPPLIERS IN ELECTRONIC INVOICING
RTR	57203	NEDBANK LIMITED BANK 2	RTR	75401	MGMT FEES INCOME ON REVENUE THIRD PARTIES
RTR	57203	POST FINANCE BANK 1	RTR	75402	MGMT FEES INCOME ON RESULTS THIRD PARTIES
RTR	57203	RABOBANK BANK 1	RTR	76000	IC INVESTMENT INCOMES FINAL DIVIDEND
RTR	57203	RAIFFEISEN VOLKSBANK BANK 1	RTR	76005	IC INTERIM INVESTMENT INCOMES INT DIVIDEND
RTR	57204	TREZORERIE MUN BUCURESTI BANK 1	RTR	76010	ASSOCIATED COMPANY INVESTMENTS INCOMES
RTR	57204	UNICREDIT BANK AUSTRIA AG BANK 1	RTR	76020	NON-GROUP INVESTMENTS INCOMES
RTR	57204	UNICREDIT SPA BANK 1	RTR	76100	FIXED-INCOME SECURITIES
RTR	57204	UNICREDIT SPA BANK 2	RTR	76200	GROUP COMPANY INTEREST INCOME
RTR	57204	UNICREDIT TIRIAC BANK SA BANK 1	RTR	76220	ASS COMPANIES INTEREST INCOME
RTR	57204	KOMERCNI BANKA AS BANK 1	RTR	76280	INTERCOMPANY EXCHANGE INCOME
RTR	57204	KOMERCNI BANKA AS BANK 2	RTR	76315	INCOME DEPOSITS & REM ACCOUNTS
RTR	57204	VOLKSBANK CZ AS BANK 1	RTR	76320	INCOME FROM SUBORDINATED LOANS (ONLY LHI)
RTR	57204	POSTOVA BANKA BANK 1	RTR	76400	RENTS IN ADVANCE UPDATE INCOME
RTR	57205	BANK MILLENNIUM BANK 1	RTR	76500	NON EFFICIENT DERIVATIVES INCOME
RTR	57205	BANCA DELL'ARTIGIANATO E DELL'INDUSTRIA S.P.A. 1	RTR	76800	EXCHANGE INCOME
RTR	57205	BANCA DELL'ADRIATICO SPA BANK 1	RTR	76900	OTHER FINANCIAL INCOME
RTR	57205	BANCO DI NAPOLI S.P.A. BANK 1	RTR	77000	GAINS ON THE DISPOSAL OF INTANGIBLE FIXED ASSETS
RTR	57205	BANCO DI NAPOLI S.P.A. BANK 2	RTR	77100	GAINS ON THE DISPOSAL OF TANGIBLE FIXED ASSETS
RTR	57205	BANCA MONTE DEI PASCHI DI SIENA S.P.A. BANK 1	RTR	77200	GAINS ON THE DISPOSAL OF INTERCOMPANY INVESTMENTS
RTR	57205	BANCA NAZIONALE DEL LAVORO S.P.A. BANK 1	RTR	77300	GAINS ON THE DISPOSAL OF OTHER INVESTMENTS
RTR	57205	BANCA NAZIONALE DEL LAVORO S.P.A. BANK 2	RTR	77500	CAPITAL SUBSIDIES TRANSFERRED TO THE PNL STAT
RTR	57205	BANCA NAZIONALE DEL LAVORO S.P.A. BANK 3	RTR	77800	OTHER EXTRAORDINARY INCOMES
RTR	57205	BANCA NAZIONALE DEL LAVORO S.P.A. BANK 4	RTR	77830	ASSET DISPOSAL INCOME
RTR	57205	BANCA POPOLARE COMMERCIO E INDUSTRIA S.P.A. BAN	RTR	79000	EXC OR APLIC OF THE RESERVE FOR CHARGES AND LIAB
RTR	57205	BANCO POPOLARE SOC. COOP. BANK 1	RTR	79000	EXC OR APLIC OF THE RESERVE FOR CHARGES AND LIAB LEGAL
RTR	57205	BANCO POPOLARE SOC. COOP. BANK 2	RTR	79000	EXC OR APLIC OF THE RESERVE FOR CHARGES AND LIAB HR
RTR	57205	BANCA POPOLARE DI MILANO S.C.A.R.L. BANK 1	RTR	79000	EXC OR APLIC OF THE RESERVE FOR CHARGES AND LIAB ADMIN
RTR	57205	BANCA AGRICOLA POPOLARE DI RAGUSA BANK 1	RTR	79400	BAD DEBTS PROVISION REVERSION
RTR	57206	BANCA POPOLARE DI VICENZA SCPA BANK 1	RTR	79600	EXC OR APL INVESTMENT PROVISION LONG TERM
RTR	57206	CASSA DI RISPARMIO FRIULI VENEZIA GIULIA SPA B 1	RTR	79610	EXC OR APL INVESTMENT PROVISION SHORT TERM
RTR	57206	CASSA DI RISPARMIO IN BOLOGNA SPA BANK 1	RTR	79800	EXC OR APLIC IMPAIRMENT PROVISION
RTR	57206	CASSA DEI RISPARMI DI FORLI E DELLA ROMAGNA SPA 1	RTR	79900	EXC OR APLIC OTHER PROVISIONS
RTR	57206	CASSA DI RISPARMIO DI FIRENZE SPA BANK 1	RTR	79901	PROVISION EXCESS
RTR	57206	CASSA DI RISPARMIO DEL VENETO S.P.A. BANK 1	RTR	93100	MINORITY INTEREST 1
RTR	57206	CASSA DI RISPARMIO DEL VENETO S.P.A. BANK 2	RTR	93100	MINORITY INTEREST 2
RTR	57206	CASSA DI RISPARMIO DEL VENETO S.P.A. BANK 3			
RTR	57206	CASSA DI RISPARMIO DEL VENETO S.P.A. BANK 4			
RTR	57206	CASSA DI RISPARMIO DEL VENETO S.P.A. BANK 5			
RTR	57206	CASSA DI RISPARMIO DI VENEZIA S.P.A. BANK 1			
RTR	57206	CAIXA GERAL DE DEPOSITOS BANK 1			
RTR	57206	CAIXA GERAL DE DEPOSITOS BANK 2			
RTR	57206	CAIXA GERAL DE DEPOSITOS BANK 3			

NH HOTEL GROUP		Corporate IT & Organization Department	
Process: Financial Closing			
Subprocess: Period End Close and Reporting			
Process Owner: Beatriz Puente		Proces Leader: Francisco Morillo	

Internal Audit Control Code	Activity Description (Internal Audit Controls)	Responsible	Frequency execution	Frequency testing	Evidence
FIN.01.C01	There is a closing calendar in place that includes the activities defined for each area (AR, AP, etc.).	BU Finance Director	Annual	Annual	Closing calendars (both)
FIN.01.C25	During the financial closing the controllers perform a review of the recurring purchase orders carried out by the hotels in order to detect which orders are missing and make the corresponding accrual, if need	BU Financial Controller	Monthly	Annual	A. communication via mail to the hotel. B. Manual entry sent to SSC
TRS.04.C01	On a monthly basis the SSC performs the Bank Reconciliation between bank accounts→Kyriba→SAP	SSC-Treasury	Monthly	Annual	Bank reconciliation report (Kyriba-SAP)
FIN.01.C31	The SSC checks that the guest ledger balance matches with figures in SAP. The differences should be escalated to the BU administration department in order to open a ticket through Jira for solving the differences.	SSC-AR	Monthly	Annual	A. Reconciliation between TMS and SAP FI B. Email with the communication of the differences detected
FIN.01.C04	The SSC carries out a review over the account 480 in order to check the proper accounting of deferred expenses	SSC-GL	Monthly	Annual	A. Export Analysis 480 Prepaid B. List of deferred expenses contracts Spain: * Monthly e-mail with the posting of the 480 account. * Email confirming the review over the account 480 CEE + Benelux + Italia + LATAM: * Mail confirming that the request performed has been done (D+2 MAIL)
FIN.01.C05	The SSC reviews on a monthly basis if the assets additions performed in those centers/Hotels that are in impairment are completely depreciated.	SSC-GL	Monthly	Annual	SSC impairment review supporting documentation 1- ZIP with all the assets per company 2- Excel with the summary of the monthly impairment 3- Zip with 3 files with the impairment percentages per company
FIN.01.C06	BU GL Responsible/Controller reviews utilities accounts and rent account in order to make the accrual that should be applied and the reversal of the provision from previous months.	BU GL Responsible / BU Controller	Monthly	Annual	Excel with the utilities and rents accounts reviewed and the calculations performed
FIN.01.C10	When invoices have reached their bad due date (180 days after invoice's due date) the SSC calculates the bad debt provision, this proposal is reviewed and approved by the BU Administration Department. Once the proposal is approved the SSC enters the bad debt provision in SAP, and verifies if the accounts 435 and 490 have the same balance.	SSC-AR	Monthly	Annual	A. Email from the SSC to the BU with the provision proposal. B. Email from the BU with the approval. C. SAP Screenshot. D. Reconciliation between account 435 & 490
FIN.01.C12	The SSC performs a reconciliation between TMS and SAP in order to verify if core sales (production) have been loaded into SAP accurately. (Production Report vs Revenue Accounts)	SSC-GL	Monthly	Annual	Email with the Production Report send to BU Controllers
FIN.01.C13	At month end SSC AR carries out the non-core invoicing process based on the Matrix with the recurring invoicing. Additionally SSC AR reviews that all non-core invoices have been issued and recorded properly in the system for the month end closing.	SSC-AR	Monthly	Annual	Non Core invoicing Matrix Supporting documentation of the review that all non-core invoices have been issued and recorded in SAP
FIN.01.C30	The Administration Department performs the reconciliation between the payroll entry and the payment performed on a monthly basis, in order to detect any discrepancy, at Business Area level, in payroll registration. The differences detected are shared with HR Department. HR makes the balancing of payroll using the local Payroll System, the explanation of the differences should be shared with BU Administration. Administration of the BU should propose the corresponding reclassification / reconciliation that will be registered by Accenture.	BU GL Responsible/ BU HR Responsible	Monthly	Annual	A. Excel with the reconciliation performed B. The email sent to HR with the incidence detected C. Evidence of the solution performed
FIN.01.C07	Every manual journal entry is supported by the template sent from the BU authorized employee to the SSC.	BU GL Responsible / BU Controller	Monthly	Annual	Email with the template for manual journal entries
FIN.01.C08	Once the manual journal entry has been performed in SAP, the SSC send to the BU/Corporate Administration Department the template indicating the document number and a screenshot from SAP of the manual entry. The BU/Corporate Administration Department reviews that the entry is accurate.	BU GL Responsible / BU Controller	Monthly	Annual	Email with the Manual journal entry template received by the BU/ SAP Screenshot
ICP.03.C01	On a monthly basis the SSC reconciles IC balances with all companies within the NH group including management. This control applies with those companies that the SSC has access to SAP. The SSC solves the issues found.	SSC-GL	Monthly	Annual	IC Reconciliation Report sent to the BU (Matching Report)
ICP.01.C01	BU GL Responsible receives the information regarding Intercompany movements that have to be invoiced from other departments (Human Resources, Commercial Area, Marketing, etc.). This document is an excel spreadsheet that contains the expenses allocation between business areas. BU GL Responsible prepares a template with this information and sends it to the SSC in order them to generate intercompany invoices.	BU GL Responsible / BU AR Responsible	Monthly	Annual	Intercompany invoicing template
ICP.01.C02	Once SSC issues intercompany invoices the BU Intercompany Responsible reviews that the invoices total amount matches with the expenses allocation sent through the excel template.	BU GL Responsible / BU AR Responsible	Monthly	Annual	Supporting Documentation received from SSC after posting
OTC.06.C01	BU calculates on a monthly basis the management fee using an excel spreadsheet. This calculated fee is sent to the SSC AR for invoicing and recording (in the email is copied the Reporting & Compliance Manager - F&A in charge of validating the calculation)	BU GL	Monthly / Quarterly	Annual	A. Excel file with management fee calculation B. Email / Ticket URN sent to the SSC for invoicing and the confirmation got C. Screenshot of SAP with the management fee posting
FIN.01.C19	Once the financial closing has been performed, SSC is the responsible of closing SAP modules in order to avoid the entry of unauthorized transactions. The period could be open only with the request and supported authorization of the SVP Administration, VP Consolidation or GL Process Lead	SSC-GL	Monthly	Annual	SAP Transaction Matrix of user profiles and accesses Emails with the authorization to open the accounting period sent by the BU to the SSC
FIN.01.C32	Only the authorized personnel has access granted to execute the transactions in SAP for closing the period.	IT	Annual	Annual	A. User profiles matrix B. List of users with profiles assigned. C. Log of closing period transactions
FIN.01.C02	SSC has a financial closing checklist in place, that contains every task to perform during the closing period. This check-list includes every task and the person in charge of reviewing it (the Area responsible).	SSC-GL	Monthly	Annual	Closing Checklist completed sent to the Area Responsible
FIN.01.C03	Each BU GL Responsible/Controller has a specific check-list that contains every task to carry out during the closing period identified by each hotel, this check list once completed is sent to the Financial Manager for his review.	BU GL Responsible / BU Controller	Monthly	Annual	Closing Check-list sent to the Financial Manager
FIN.01.C22	After the closing the SSC sends to the BU Administration Department the following information: * GT Reconciliation * Intercompany Reconciliation. * Payroll analysis. * Depreciation Analysis. This information helps the BU to detect any significant deviation.	SSC-GL	Monthly	Annual	Email sent to the BU with: * GT Reconciliation (All Bus) * Payroll analysis. (Spain and LATAM) * Depreciation Analysis (Spain, Benelux and LATAM)
FIN.01.C23	On a monthly basis the BU Financial Controller Manager / BU GL Responsible jointly with the Regional Manager review the P&L of the region. In this review the Regional Manager informs over the main deviations detected and accounting errors.	BU Financial Controller Manager / BU GL Responsible	Monthly	Annual	E-mail with the P&L Report Supporting documentation of the jointly review performed

Internal Audit Control Code	Activity Description (Internal Audit Controls)	Responsible	Frequency execution	Frequency testing	Evidence
FIA.05-C01	Annually the Department of Investment Analysis calculates the impairment of those hotels that demonstrate a loss of value based on the valuation of future cash flows performed.	SVP Administration	Annual	Annual	Impairment analysis (Excel)
FIA.05-C02	The Corporate Administration Department sends the Excel with the impairment template to BUs. Impairment input is added by the BU Finance Director and sent back to HQ.	BU Finance Director	Annual	Annual	Excel with the impairment and the proposed accounting entry
FIA.05-C03	FA responsible with the Finance Director will fill in a request form and sends it to the SSC to execute the impairment. BU's Finance Director approves all impairment modification.	BU FA Responsible	Annual	Annual	Impairment Form incl approval Finance Director
FIA.05-C04	The SSC sends a confirmation to the FA Responsible notifying that the changes have been performed in the system. The Responsible reviews if the information registered in SAP is correct according with the impairment form.	BU FA Responsible	Annual	Annual	Archive a screenshot of the created asset jointly with the form
FIN.03.C06	SVP Legal Affairs prepares a summary based on the lawyer letters received. This document is sent to the Consolidation Department for its inclusion in the Financial Statements.	HQ Legal Department Responsible	Annual	Annual	Litigation document prepared for the legal Department
FIN.03.C07	Corporate Finance Department sends the accrual to be recorded at year end closing to every Business Unit.	SVP Consolidation and Internal Control	Annual	Annual	Email sent to the BU F&A Director with the Litigation accrual to be recorded
HR.04.C03	On a annual basis the BU Finance Director updates the provision for retirement based on the information provided by Human resources.	BU Finance Director	Annual	Annual	A. Retirement reward calculation B. Supporting documentation of the review performed by BU Finance Department C. Accrual entry calculation approved D. Accrual entry screenshot