

Risk Management - Accounts

Risk Management			
GL Account			
Audit Log			
Activities			
Description			
Unrealized Gain on Basis	1	50150-0000-000	
Unrealized Gain on Futures	2	50151-0000-000	
Unrealized Gain on Cash	3		
Unrealized Gain on Ratio	4	50152-0000-000	
Unrealized Loss on Basis	5	50153-0000-000	
Unrealized Loss on Futures	6	50154-0001-000	
Unrealized Loss on Cash	7		
Unrealized Loss on Ratio	8	50155-0000-000	
Unrealized Gain on Basis (Inventory Offset)	9	10550-0000-000	
Unrealized Gain on Futures (Inventory Offset)	10	10551-0000-000	
Unrealized Gain on Cash (Inventory Offset)	11		
Unrealized Gain on Ratio (Inventory Offset)	12	10552-0000-000	
Unrealized Gain on Intransit (Inventory Offset)	13	10555-0000-000	
Unrealized Gain on Inventory (Inventory Offset)	14		
Unrealized Loss on Basis (Inventory Offset)	15	10553-0000-000	
Unrealized Loss on Futures (Inventory Offset)	16	10554-0000-000	
Unrealized Loss on Cash (Inventory Offset)	17		
Unrealized Loss on Ratio (Inventory Offset)	18	10555-0000-000	
Unrealized Loss on Intransit (Inventory Offset)	19	10555-0000-000	
Unrealized Loss on Inventory (Inventory Offset)	20		
Futures Gain or Loss Realized	21		
Futures Gain or Loss Realized Offset	22		
Commission Expense	23		

Note these accounts will be used if no account is assigned at the location level

Item	Description	Category	Purpose
1	Unrealized Gain on Basis	Mark to market P&L	This is where the unrealized gain / loss on the physical M2M will be booked
2	Unrealized gain on Futures	Mark to market P&L	This is where the unrealized gain / loss on the physical M2M will be booked
3	Unrealized gain on cash	Mark to market P&L	This is where the unrealized gain / loss on the physical M2M will be booked
4	Unrealized gain on Ratio	General	This is where the unrealized gain / loss on the physical M2M will be booked
5	Unrealized Loss on Basis	Mark to market P&L	This is where the unrealized gain / loss on the physical M2M will be booked
6	Unrealized Loss on Futures	Mark to market P&L	This is where the unrealized gain / loss on the physical M2M will be booked
7	Unrealized Loss on cash	Mark to market P&L	This is where the unrealized gain / loss on the physical M2M will be booked
8	Unrealized Loss on Ratio	General	This is where the unrealized gain / loss on the physical M2M will be booked
9	Unrealized gain on basis (Inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
10	Unrealized gain on Futures (Inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
11	Unrealized gain on Cash (Inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked

12	Unrealized gain on Ratio (Inventory offset)	General	This is where the unrealized gain / loss on the physical M2M will be booked
13	Unrealized gain on Intransit (Inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
14	Unrealized gain on Inventory (Inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
15	Unrealized loss on Basis(inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
16	Unrealized loss on Futures(inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
17	Unrealized loss on Cash(inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
18	Unrealized loss on Ratio(inventory offset)	General	This is where the unrealized gain / loss on the physical M2M will be booked
19	Unrealized loss on IN transit(inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
20	Unrealized loss on Inventory(inventory offset)	Mark to market offset	This is where the unrealized gain / loss on the physical M2M will be booked
21	Futures Gain or loss Realized	Futures Gain or loss Realized	This is where the realized gain will be booked
22	Futures Gain or loss Realized offset		This is where the realized gain will be booked
23	Commissions Expense	General	This is broker commission expenses