| WORKING BALANCE IN CENTRAL GOVERNMENT ACCOUNTS |   |                 |  |
|--|---|-----------------|--|
| 1  | FINANCIAL TRANSACTIONS INCLUDED IN THE WORKING BALANCE          |                 | CLASSIFICATION OF                            |
| 2  | NON FINANCIAL TRANSACTIONS NOT INCLUDED IN WORKING BALANCE      |                 | TRANSACTIONS                                 |
| 3  | DIFFERENCE BETWEEN INTEREST PAID (+) AND ACCRUED (EDP D.41) (-) |                 | RECOGNITION                                  |
| 4  | OTHER ACCOUNTS RECEIVABLE (+)                                   | $\left \right $ | CRITERIA<br>(ACCRUAL)                        |
| 5  | OTHER ACCOUNTS PAYABLE (-)                                      |                 |  |
| 6  | WORKING BALANCE OF ENTITIES NOT PART OF CENTRAL GOVERNMENT      |                 | SECTOR                                       |
| 7  | NET BORROWING(-)/LENDING (+) OTHER CENTRAL GOVERNMENT BODIES    | 5               | DELIMITATION                                 |
| 8  | OTHER ADJUSTEMENTS (+/-)  |                 | OTHER INCLUDED<br>NON BUDGET<br>TRANSACTIONS |
|  | NET BORROWING (-)/LENDING(+) (EDP B.9) OF CENTRAL GOVERNMENT    |                 |  |