

London

(A)

1) **GAM GL Vs IFC summary**

data pts : amounts in PRC level

2) **GL APF VS IFC Summary**

3) **GAM (n) Vs GAM (n-1)**

In case of discrepancies ,

what level analysis is required ?
do check in e2k , currency

F99, , Y99 - showcase

(B) (d+4)

Analytical review

1) **check the BS , OBS , PL**

Analyse variations @ PRC level.
Highest variations compared with previous month, quarter , year

P&L - comparison with current month and YTD

2) **Signage issues @ PRC levels**

3) **Analysis in GET vs GL APF**

split by Products and deal IDs

@ e2k, automatic source (BO), affiliate, deal id, objects.

prepare QUARTZ for tax

4) **In case of discrepancies**

Internal analysis

i) Check with GAM GL

Madrid

CONSO

(A)

IFC summary Vs GAM

Data points: Amounts at PRC level

IFC summary day wise

Data points: Amounts at PRC level

GAM GL and Inventory (GET) - at D+7

(B)

Analytical review

1) check the BS , OBS , PL

Analyse variations @ PRC level.

Highest variations compared with previous month, quarter , year

P&L - comparison with current month and YTD

book tax (oci)- email to contact person for confirmation on amount - if yes -> book quartz for TAX OCI (non reversible- booked YTD) and many other individual consistency checks . - D+5/D+6

prepare QUARTZ for tax

2)In case of discrepancies To investigate

- Access GLAAM - account owner info

Account information received - e2k id and GOP / dept id

- Take screen shot @ e2k, auto source, affiliate, deal id, obj
- Send email for explanation
- Wait period : 2 - 3 days

Frankfurt

(A)

Reports extracted:
GL APF, IFC detail, IFC Summary, GAM GL, GET

GL APF vs MARG (IFC Detail?)
Data points: Amounts at PRC level

GAM GL analysis at E2K level

(B)

Analytical review

1) **check the BS , OBS , PL**

Analyse variations @ PRC level.
Highest variations compared with previous month, quarter , year

P&L - comparison with current month and YTD

Quarterly -> comparison at business line level

prepare tax file - send to onshore
prepare QUARTZ

2)**In case of discrepancies**

Check for explanation in GAM, if not investigate

To investigate

- Access GLAAM - account owner info

Account information received - e2k id and GOP / dept id

- Take screen shot @ e2k, auto source, affiliate, deal id, obj
- Send email for explanation

(A)

1) **Reconciliation**

data pts : amount

2) **GL APF VS IFC**

@ bu, e2k, prc, flo
transaction amt, r

pg 7, genebanque

- Calculate INDE
quarter
@BU, ledger, acc

- MARG balance
pg 10

(B) (d+4)

Analytical review

1) **check the BS ,**

BS : 2 key controls
a) total assets = to
b) current result i

pg = 7 (IAS Conso)
Analyse variations
Highest variations

P&L - comparison

2) **Signage issues**

2) **Signage issues**

@ Prev amount, current amt , GOP , Currency

if status not OK

ii) To investigate

- Access GLAAM - account owner info

Account information received - e2k id and GOP / dept id

- Take screen shot @ e2k, auto source, affiliate, deal id, obj
- Send email for explanation
- Wait period : 2 - 3 days

5) Posting CBA

- Receive explanation, Update CBA with re- adjustments and upload at GAM.
- IFC Summary Vs GAM GL

(C)

Resolving Blocking Controls

When blk ctrls thrown

- to lift blk ctrl, CCG intervention, request in share_pt is made.
- package sent for approval to SG London
- Published in figaro

----- Showcase --- entity wise

Suspense accounts (london)

- Check large movements ,
Compare with previous month

Specific conditions

- Exposure Vs provisions

(A)

1) Analyse REC summary vs IFC summary

2) REC summary vs GAM

(B) Analytical Review

Incase of Discrepancies

3) **Posting CBA**

manual adjustments -post CBA (sign, netting, mapping issue) -D+5 to D+8

upload final IFC file to FIGARO

(C)

Resolving Blocking Controls

manually resolve blocking controls (flow explanation within FIGARO itself)

wait for approval from CFO

publish report

----- Showcase --- entity wise

settlement accounts are checked

Specific conditions

- Exposure > provisions
- assets = liabilities
- PRCs with wrong signage
- variations with previous period (for BS and PL)

REC

(A)

1) Analyse REC summary Only GL vs IFC summary Vs GAM GL

@ PRC - affiliate - Currency ,

check , IFC_detail : M99 , F99 ; REC_Summary : M99, F99

(reconciliation file)

- Wait period : 2 - 3 days

3) Posting CBA

Make manual adjustments(CBA) , upload to GAM/QUARTZ (usually at D+7)upload

upload final IFC file to FIGARO

(C)

Resolving Blocking Controls

manually resolve blocking controls (flow explanation within FIGARO itself)

wait for approval from CFO

publish report

----- Showcase --- entity wise

differences due to bifunctional accounts (GAM GL Has splits for bifunctional accounts) - total balance at E2K level

Specific conditions

- Exposure > provisions
- assets = liabilities
- PRCs with wrong signage
- variations with previous period (for BS and PL)

3) Analysis in GE
split by Products

@ e2k, automatic

5) Posting CBA &

GAM (n) Vs GL AP

Reprocess GL dat
(to correct GAM G
pg 11,12.

@ source, e2k, co
open Integration
GLAPF vs IFC

(C)

Resolving Blocki

----- Showcase ---
Suspense account

- Check large m
Compare with p

Specific condition

- Exposure Vs

(A)

Reports extracted: (D+7)
GRIT, REC detail, REC Summary

GRIT vs REC summary
Data points: PRC , affiliate, currency , amounts

REC
Vs REC detail

(A)

1) Analyse REC su
@ PRC - affiliate -
check , IFC_detail

(B) Analytical R

1) Perform regular CBA's - reclassifications done for : accounts mapped wrong, accounts with wrong affiliate.

- Upload to GAM
- Sent for validation to superior / manager

2) To investigate reconciliation with ICO

- Counter parties (where do they fetch detail)
- Take screen shot @ e2k, auto source (BO), affiliate, deal id, obj
- Send email for declaration /statements /details
- Wait period : 2 - 3 days

@ e2k, automatic source (BO), affiliate, deal id, objects.

3) **Posting CBA**

- Receive explanation, Update CBA with corrections and upload at GAM
- Replace GAM GL with GET amounts @ PRC level (CBA Repo)

GAM GL affiliates wrong

- Correct transaction at affiliate level (CBA Gloss, Netting)
- INDIV Vs GAM GL
- Reclassification on balances @ PRC against affiliates (CBA Expense affiliate)

(D) Prepare GET vs GL APF vs GAM GL

(C) Resolving Blocking Controls

- -

(B) Analytical Review

1) Perform regular CBA's - reclassifications done for : accounts mapped wrong, accounts with wrong affiliate.

- Upload to GAM
- Sent for validation to superior / manager

2) Integrate with GAM , REC , GRIT

eg : Pg 7

(D) PREPARE ICS

REC Summary

@ base_currency ,trans_currency, prc , partner, flowcode, amount

eg : pg 12

E) Discrepancies : To investigate

- ICS system generate summary containing status
- Check Balances to analyse discrepancies

Discrepancies Analysis

1) Check for unreconciled counter-party

2) Open the chapter

- Check on Currency

pg 15 - 16

3) Send emails to counter- party (where do they fetch it from)

(F) Changes in ICS

- get on the chapter to make changes/input Trans_amt & Local_amt
- ICS export to Figaro

(G) Resolve Blocking controls

When blk ctrls are thrown :

- Declarations are adjusted in ICS until all controls resolved
- Upload to figaro

(H) Publish Package

print package sent for validation

CFO / Vicepresident approval for publications.

(B) Analytical Review
Incase of Discrepancies

Investigate variations and make necessary manual adjustments by contacting account owners

upload to GAM
team lead validates

(D) PREPARE ICS

create and upload file to ICS

Check for counter party OK (if not contact counter party and decide who will resolve the error)

Transfer package form ICS to FIGARO

(C) Resolving Blocking Controls

manually resolve blocking controls (flow explanation within FIGARO itself)

wait for CFO approval

OK publish

Things to be highlighted :
REC<CONSO

1) Perform comparison

@PRC account level

(C) Manual Entry

1) Perform regular
accounts with wrong

- Upload to GAM
- Sent for validation

2) Based on type

@ PRC - affiliate -

(D) PREPARE ICS

REC Summary
@ base_currency

(E) Resolve Blocking

When blk controls

- Declarations
- Upload to figaro

(F) Publish Package

print package sent
CFO approval for

Paris

GAM GL vs IFC summary

cts in PRC level

Summary (Marg reconciliation)

ow, currency, dept_id, oper unit, object, product, ytd base &
m ,m-1 amt.

e

DIV for each account, convert values @ exchange rate @ end of

c, currency, YTD trans amt, YTD base amt, PRC.

ce vs GL balance , variance = 0

, OBS , PL

S
total liabilities
n BS = result in P&L (revenue < expenses)

)
s @ PRC level.
s compared with previous month, quarter , year

n with current month and YTD

s @ PRC levels

E - GL APT

view

Comparison for BS , OBS, & P&L with GLAPF

level

Issues / Post CBA CMI

For CBA's - reclassifications done for : accounts mapped wrong,
wrong affiliate.

TEAM

Escalation to superior / manager

For Account : CBA / CMI adjustments posted

Currency , GOP (not for IEC)

Account,trans_currency, prc , partner, flowcode, amount

Working controls

Issues are thrown :

Issues are adjusted in ICS until all controls resolved

are resolved

Page

Account for validation Team lead / CFO

publications.