

Title: GCCM Training Manual

Author: Jay Chan

Version: FST v1.0

LBEX-LL 652833

Confidential Presentation to:

Finance Training

GCCM

Intro Session, 25-October

LEHMAN BROTHERS

LBEX-LL 652834

GCCM Overview

◆ Functional Summary

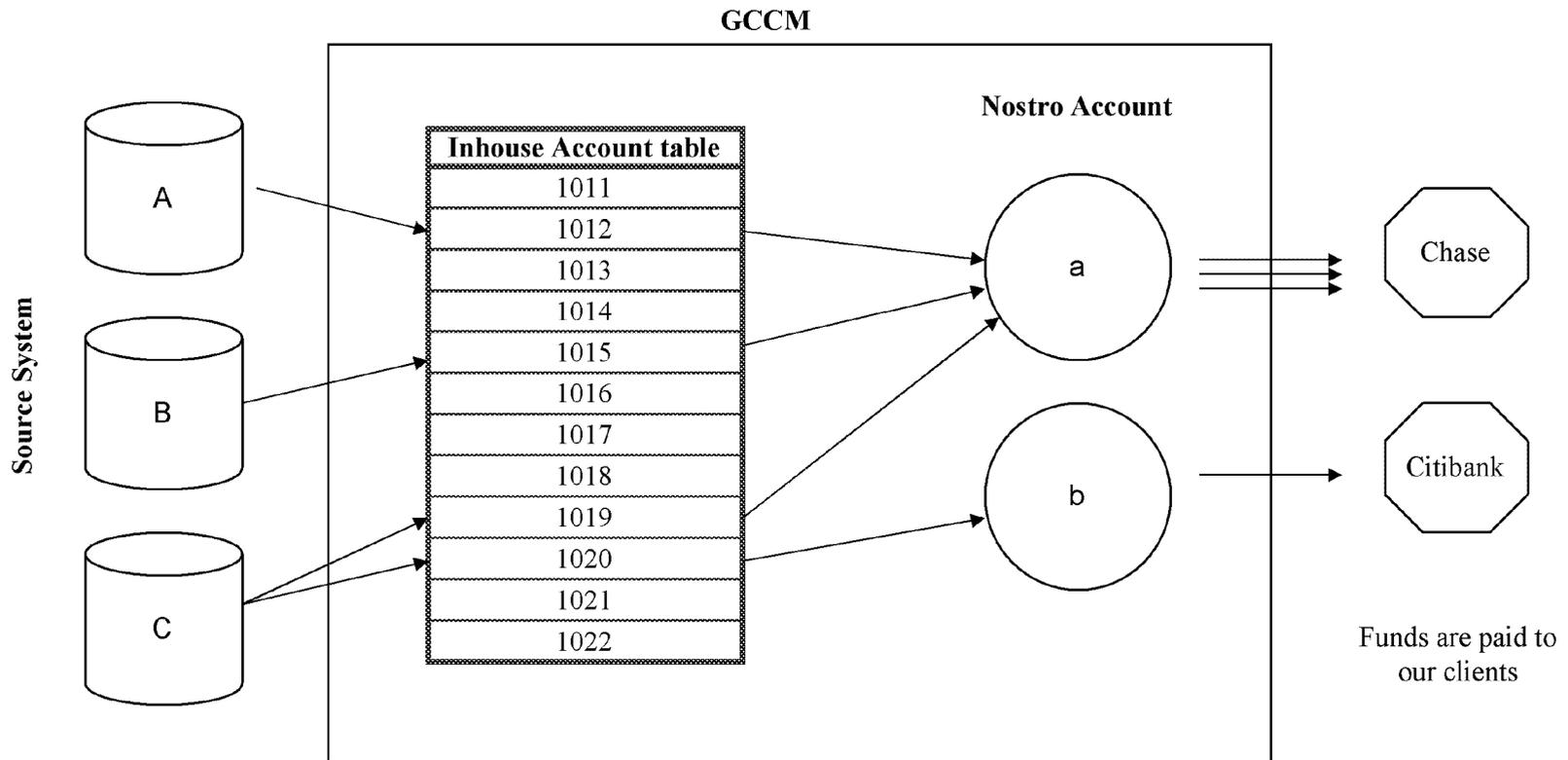
- Establish an Inhouse bank where virtual accounts are assigned to reduce the number of real world bank accounts
 - Virtual bank accounts represent a sub-account within our bank provider allowing us to push funds towards one or a few real world bank accounts
 - Successful mapping of the virtual account structure will allow us to replace the multitude of real world bank accounts that exist today

- Internalisation of cash disbursements and receipts where possible
 - Additional intercompany entries will be generated as a result, reducing the need to effect real world cash movements
 - Intercompany balances will be dependent on relationship between entities (whether Regulated or Unregulated), otherwise, real world cash movements will be processed

- Creation of a global disbursement and receipt platform that is multi-currency and funding requirements are centralised
 - All firm source systems will flow transactions through GCCM
 - Global access onto one single funding platform will allow cross regional training and address BCP concerns

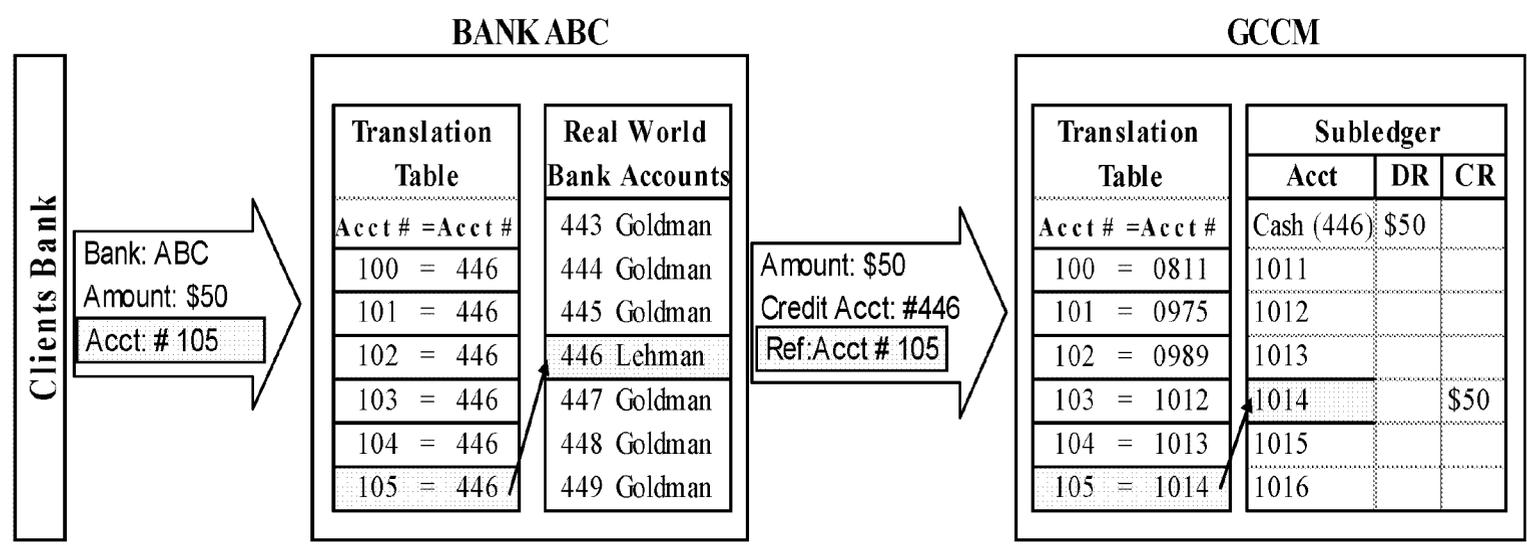
GCCM Overview

◆ Inhouse account example



GCCM Overview

◆ Virtual account example



1. \$50 payment to Bank ABC using virtual account number #105
2. Bank ABC translates the virtual account #105 and credits Lehman's real world bank account #446
3. Bank ABC confirm quoting real world and virtual account numbers
4. GCCM translates the virtual account #105, credits the in-house account #1014 and debits cash #446

GCCM Accounts

◆ Schema defined

– *Inhouse accounts*

- accounts on GCCM that are assigned to the business representing their bank activity
- each account will be mapped to specific DBS ledger and associated with a single legal entity, therefore, businesses that trade between entities will have multiple inhouse accounts
- structured as follows: 10-4 digit DBS entity code-5 positions consisting of alpha numerics-check digit
 - e.g. 10-0099-AB123-K

– *Nostro accounts*

- GCCM ledgers representing the real world bank accounts
- Nostro accounts will only be accessible by Cash Mgmt users to monitor and fulfill funding requirements
- each nostro account will also be mapped to a specific DBS ledger and associated with a single entity
- structured as follows: 20-4 digit DBS entity code-5 positions consisting of alpha numerics-check digit
 - e.g. 20-0099-123AB-X

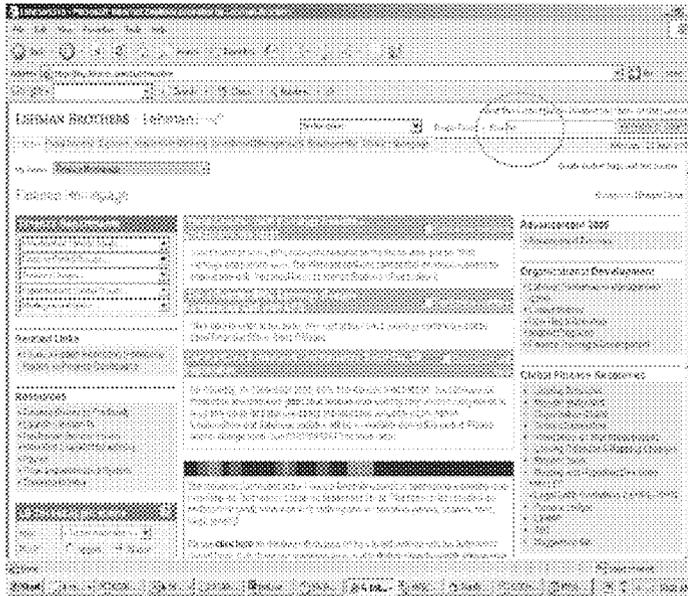
– *Intercompany ledgers*

- GCCM ledgers representing intercompany postings
- separate ledgers will be designated for interest and non-interest accruals on intercompany balances
- structured as follows:

- <u>50-4 digit DBS entity1 code-4 digit DBS entity2 code</u>	Non-interest bearing I/C
- <u>51-4 digit DBS entity1 code-4 digit DBS entity2 code</u>	Interest bearing I/C
- <u>54-4 digit DBS entity1 code-4 digit DBS entity2 code</u>	Interest Income on I/C
- <u>55-4 digit DBS entity1 code-4 digit DBS entity2 code</u>	Interest Expense on I/C

Requesting Access to GCCM

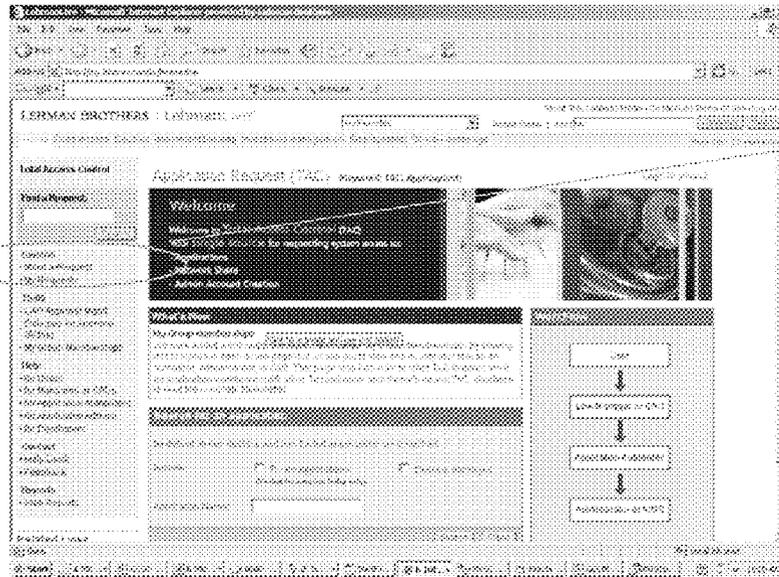
- ◆ Requesting access to GCCM is an automated process by accessing TAC/AIMS on Lehmanlive



Type in 'tac' as the keyword.

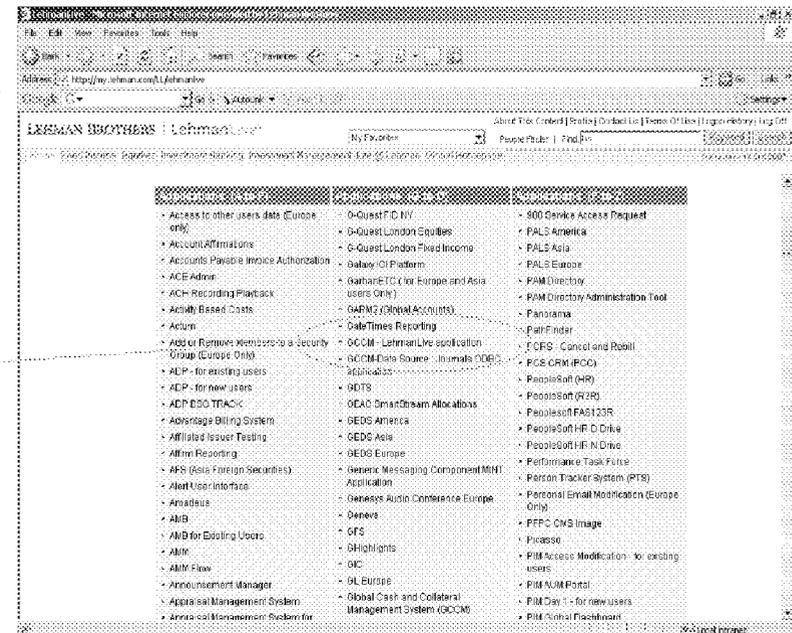


Requesting Access to GCCM



Click on 'Make a Request'

Scroll down on the screen to the Application Menu and click on 'GCCM –Lehmanlive Application'



Requesting Access to GCCM

LEHMAN BROTHERS | LehmanLive[®] About This Content | Profile | Contact Us | Terms Of Use | Log Off

My Favorites People Finder | Find I'm making this Request
or
 This request is for the following users

Last Name
First Name

Tell us your manager

I'm a VP or above and am approving this request for the above users.
(Please note that you cannot approve a request raised for yourself)
or
 I'm a manager:

Manager's Last Name: Seekond
Manager's First Name: Mandeeep

If "My manager" information is not correct, please change it.

This is page 1 of a 3 page process to raise a new request

Select who this request is for

Also let us know who your Manager is, and click on continue.

Fill in criterias as required and 'Continue'

Requesting Access to GCCM

LehmanLive: Microsoft Internet Explorer

File Edit View Favorites Tools Help

Address http://my.lehman.com/LL/lehmanlive

LEHMAN BROTHERS | LehmanLive

Make a Request for GCCM

Instructions

Please select a role:

Role: Please select an option

Region: Please select an option

User Level: Please select an option

Justification: Please select an option

Please justify:

Please add any comments:

This is page 1 of a 3 page process. To raise a new request, please answer the appropriate questions and then click continue.

Select the appropriate template

Requesting Access to GCCM

Make a Request for GCCM

Page 2 of 2

Instructions
Fields marked with * are mandatory and have to be filled in before submitting.
Please select a role:

Role* [Please select an option]

Region* [Please select an option]

User Level* [Please select an option]

For more info, please click [here](#)

Justification

Please justify*

Please add any comments

Select the appropriate region where the user is based

Requesting Access to GCCM

Make a Request for GCCM

Step 3

Instructions
Fields marked with (*) are mandatory and have to be filled in before submitting.

Please select a role:

Role* [Please select an option]

Region* [Please select an option]

User Level* [Please select an option]

For more information:

- Level 20
- Level 40
- Level 60
- Level 80
- Level 99

Justification

Please justify

Please add any comments

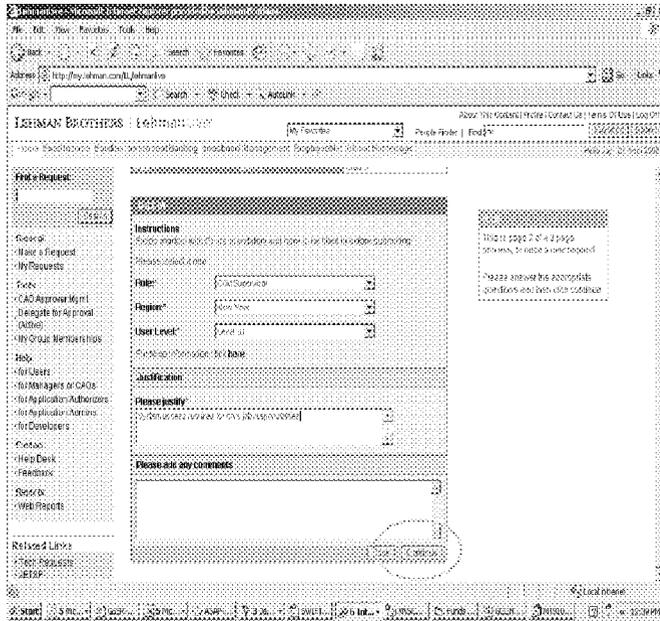
This is page 2 of a 3 page process. To raise a new request, please answer the appropriate questions and then click continue.

Select the appropriate approval level

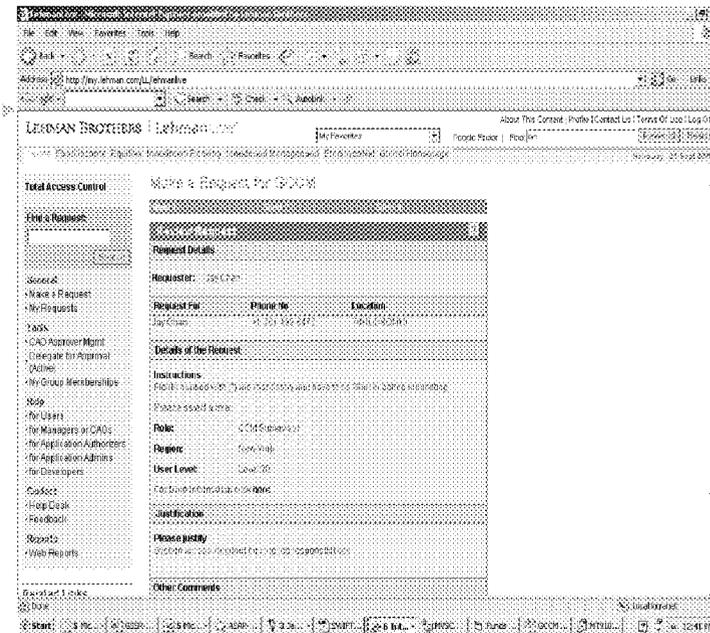
- Level 20 – 50 million >
- Level 40 – up to 49,999,999.99
- Level 60 – up to 9,999,999.99
- Level 80 – up to 999,999.99
- Level 99 – No entitlements to approve

Provide user justification for access to GCCM

Requesting Access to GCCM

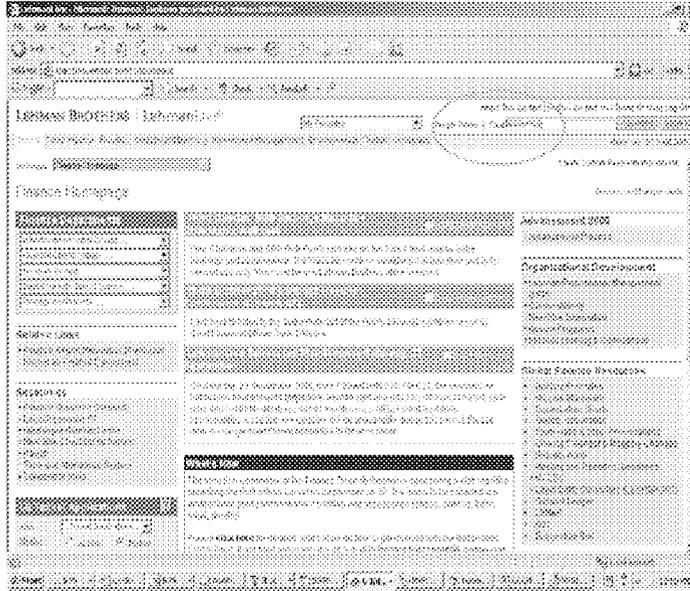


• Click on 'Continue'



- Review the input on the request and scroll down to the bottom of the screen and 'Submit Request'
- GCCM access will be granted once the user's Mgr and the template owner approves the request (in the meantime, the request can be tracked by accessing 'My Requests' from the TAC homepage on Lehmanlive)

Accessing GCCM



Once the request has been fully approved, access will be granted. User can now access the application by typing in keyword 'GCCMWEB' on the Lehmanlive homepage.

GCCM ID	Value	CCY	Amount	M/F	Interest	Status	In-Focus A/C	Source	Source Ref	Nurbs A/C
00000000000000000000	2007-10-23	USD	1,176,420.52	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	30,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	226,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	375,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	858,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	248,720.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	750,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	198,720.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	2,175,345.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	30,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	117,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	40,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	30,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	47,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	340,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	1,000,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	200,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	45,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	2,000,000.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000
00000000000000000000	2007-10-23	USD	11,114.00	2100	N	RECEIVED	10000000000000000000	10000000000000000000	10000000000000000000	10000000000000000000

GCCM Navigation

◆ Transaction Processing –screen basics

GCCM menu of entitled user functionalities

LEHMAN BROTHERS | LehmanLive®

My Favorites | People Finder | Find [account]

Home | Fixed Income | Equities | Investment Banking | Investment Management | Life @ Lehman | Global Payments

My Searches: Default | New Search

Transactions Summary

	GCCM Id	Value	CCY	Amount	Mag Type	Internal	Status	In-House A/C	Source	Source Ref	Mestro A/C
	D00002325490	2007-10-23	EUR	13,758,423.50	210	N	MANUAL RELEASE	0003014100V	TRANSOR	100301548	2003000104V
	D00002327812	2007-10-22	JPY	20,000,000.00	10300	N	RELEASED	1003014003E	RISC	FX49852307	2003000107Q
	D000023435683	2007-10-23	JPY	680,000.00	10300	N	RELEASED	1003014003E	RISC	FX49251526	2003000107Q
	D00002343627	2007-10-23	HKD	328,168.58	210	N	NACK	1003014003E	RISC	FX49161909	2003000100Q
	D000023436628	2007-10-22	HKD	858,372.13	210	N	NACK	1003014003E	RISC	FX49162135	2003000100Q
	D00002341833	2007-10-23	NZD	-1,315,732.92	202	N	NACK	1003014003E	RISC	FX49526677	2003017100S
	D00002341324	2007-10-23	NZD	-745,817.10	202	N	NACK	1003014003E	RISC	FX49525678	2003017100S
	D00002341926	2007-10-23	NZD	-1,148,722.85	202	N	NACK	1003014003E	RISC	FX49525680	2003017100S
	D00002341328	2007-10-23	NZD	-7,178,343.95	202	N	NACK	1003014003E	RISC	FX49548147	2003017100S
	D00002341391	2007-10-23	NZD	-93,275.17	202	N	NACK	1003014003E	RISC	FX49548150	2003017100S
	D00002341502	2007-10-23	NZD	-112,822.39	202	N	NACK	1003014003E	RISC	FX49548152	2003017100S
	D00002341535	2007-10-23	NZD	-41,397,151.87	202	N	NACK	1003014003E	RISC	FX49548154	2003017100S
	D00002341434	2007-10-23	NZD	60,504.75	210	N	NACK	1003014003E	RISC	FX49265007	2003017100S
	D00002341390	2007-10-23	NZD	-83,568.46	202	N	NACK	1003014003E	RISC	FX49548149	2003017100S
	D00002341321	2007-10-23	NZD	-47,154.67	202	N	NACK	1003014003E	RISC	FX49525673	2003017100S
	D00002343984	2007-10-23	NZD	-430,884.28	202	N	NACK	1003014003E	RISC	FX49525639	2003017100S
	D00002315810	2007-10-22	HKD	-8,250.00	202	N	RELEASED	1001003001384	TRANSOR	1001030015	20010900100
	D00002326466	2007-10-23	USD	-757,907.50	202	N	MANUAL RELEASE	0003012100V	ASAP	12052387	200300011000
	D00002340812	2007-10-22	USD	-16,492.79	202	N	UNMATCHED	1003012100V	ASAP	12052436	200300011000
	D00002333162	2007-10-22	JPY	9,810,223.00	REC	N	APPROVAL	1003013100V	MANPMT	D00002333162	200300011000
	D00002330063	2007-10-22	CHF	17,114.48	REC	N	APPROVAL	1003013100V	MANPMT	D00002330063	200300011000

Query screen

- screen 'refresh' icon
- export to excel
- screen print

GCCM Navigation

◆ Transaction Processing –screen basics

The screenshot shows a web application interface with a table of transactions. The table has columns for various fields including Transaction ID, Amount, Date, and Status. A 'view' button is visible next to one of the rows in the table.

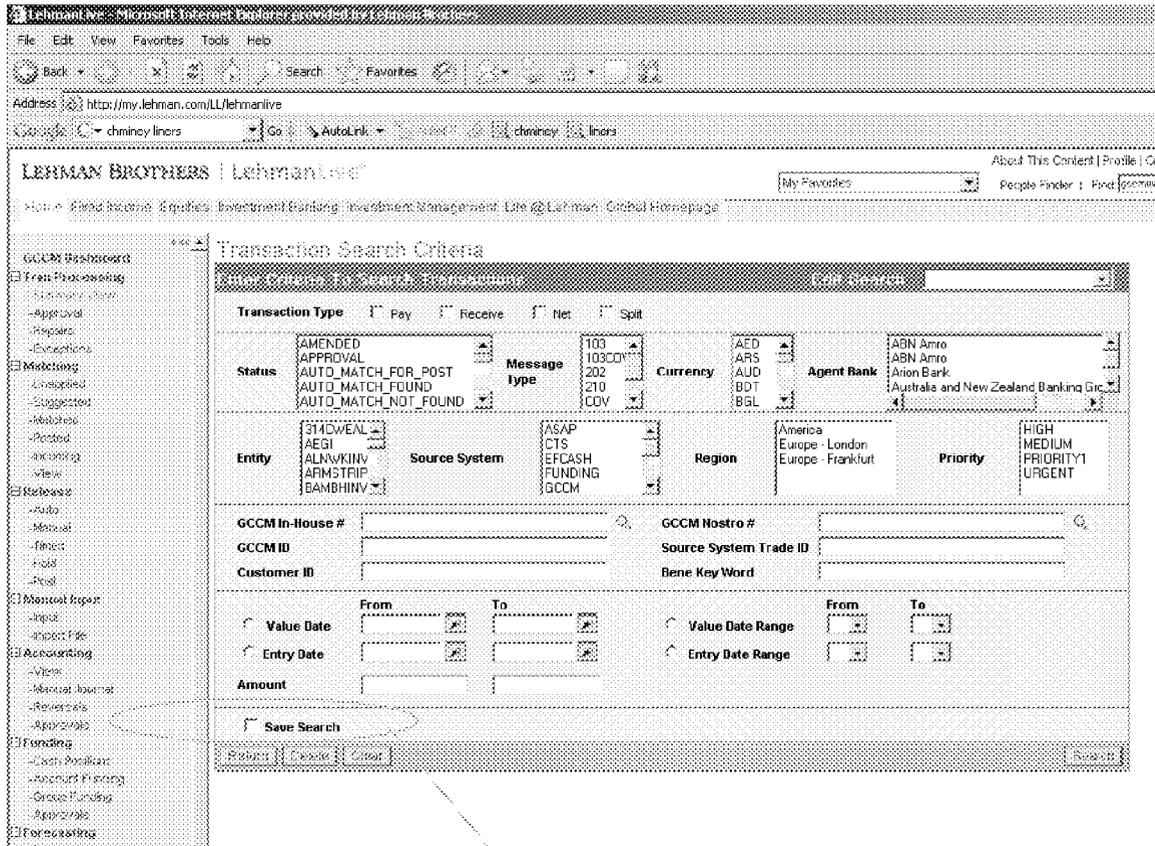
To view transaction details, select the desired transaction by checking the box and hitting 'view' button

- view GCCM accounting entries for this transactions
- retrieve and display bank confirmation
- view history of the transaction
- view raw SWIFT message sent to the bank
- screen print

The screenshot shows a detailed view of a transaction. It includes a header section with transaction details, a 'Transaction Details' section with fields for Transaction ID, Amount, Date, and Status, and a 'SWIFT Message' section with fields for Bank Code, Account, and Branch. There are also sections for 'Additional Information' and 'Bank Confirmation'.

GCCM Navigation

◆ Transaction Processing –Query screen

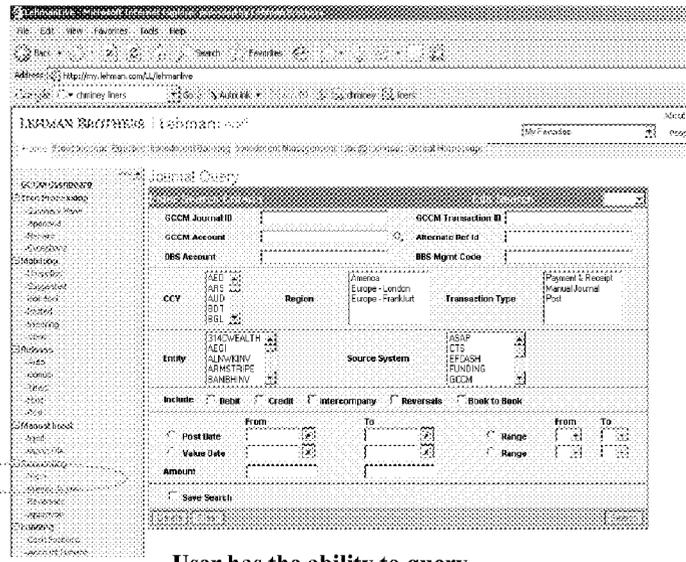


User has the ability to query by various criteria and hitting the 'Search' button

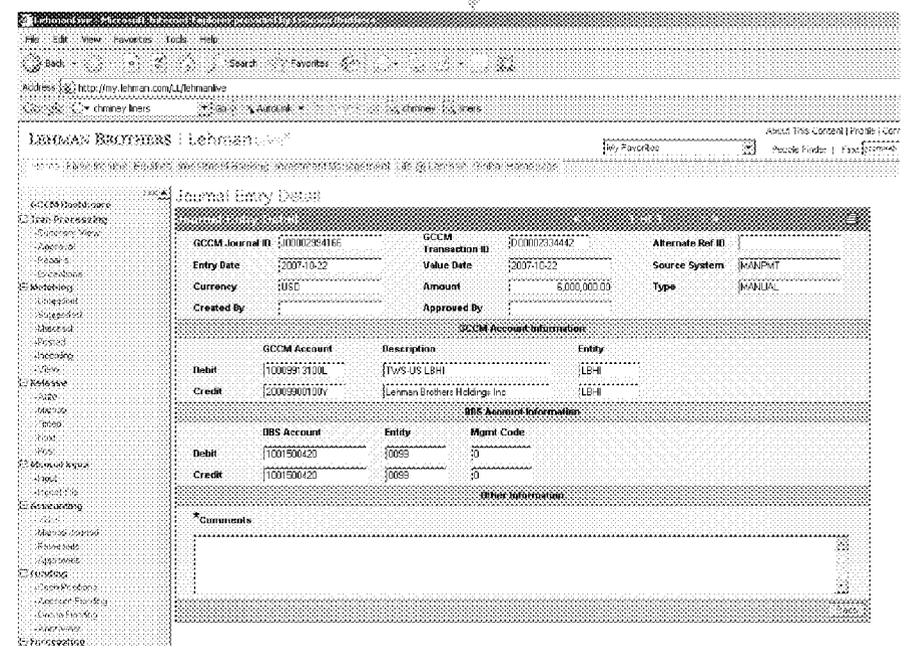
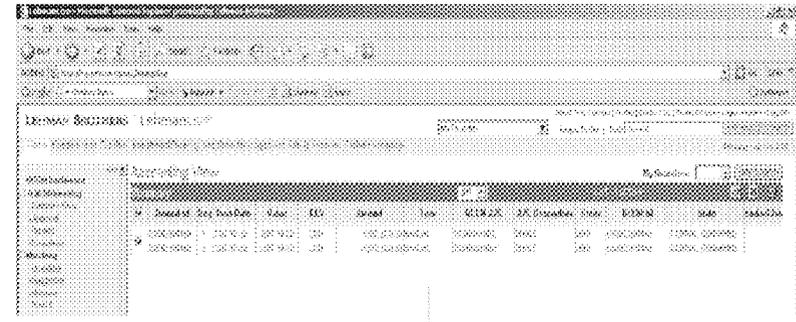
User has the ability to Save search parameters by selecting this option and specifying a 'name' in the appropriate field. Saved searches can be retrieved from the drop-down menu on the Transaction Processing screen

GCCM Navigation

◆ Accounting –Query screen



User has the ability to query by various criteria and hitting the 'Search' button



GCCM Navigation

◆ Cash Position Overview

Date	2007-10-22	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD	USD
Nostro	Alias	FCY	SRC Ledger	Ledger	Projections	Projected Funding	Falls To Receive	Unprovided / Filled	Real-Time Funding	Statement	Forecast	
20080201001	LBNM Account - RM Chase	USD	37,470.04	47,621,036.45	00	49,954,166.71	00	00	49,954,166.01	49,954,166.01	00	00
20080201004	LBNM Dev Account - TMS	USD	46,071,812.17	1,045,240,582.15	00	1,032,722,226.31	1,887,548,042.30	2,205,858,594.88	1,664,734,735.70	2,016,614,889.65	00	00
20080201002	LBNM Swap Dev Main	USD	201,695.35	11,748,097.77	00	11,742,471.82	2,156,211,147.72	2,632,741,514.76	4,076,959.13	2,077,463.61	00	00
20081011013	LBNM Co Account - MS	USD	-34,474,853,456.36	37,742,877.40	00	-4,04,071,636,373.66	00	00	-104,370,036,373.66	00	00	00
20081011005	LBNM Co Account - US	USD	70,157,470.00	-43,413,428.46	00	27,033,459.16	00	90,111,049.00	90,384,520.07	25,844,245.14	00	00
20080201007	LBNM Dev Account - G999	USD	40,071.00	1,623,410,626.90	00	1,230,630,061.90	701,866,723.00	1,202,460,381.72	926,719.22	328,719.22	00	00
20021201000		USD	12,491.00	11,781,103.96	00	11,593,584.31	218,278,591.30	220,861,141.14	12,886,734.16	12,834,265.63	00	00
20071011016		USD	-187,031,895,656.95	-377,208,894.75	00	-436,269,630,009.43	00	00	-109,269,630,009.43	00	00	00
20051201001	USD Vets Page - C01-VL1	USD	22,065,421.50	-4,376,567.96	00	26,732,059.81	00	97,869.14	26,937,842.75	97,869.14	00	00
20040901000		USD	77,730.00	-72,100,000.00	00	-72,122,307.20	64,300,000.00	136,300,000.00	77,620.00	77,620.00	00	00
20011001035		USD	00	00	00	00	00	00	00	00	00	00
20011001031		USD	00	00	00	00	00	00	00	00	00	00
20011001021		USD	00	00	00	00	00	00	00	00	00	00
20011001030		USD	7.17	00	00	7.17	00	00	7.17	7.17	00	00

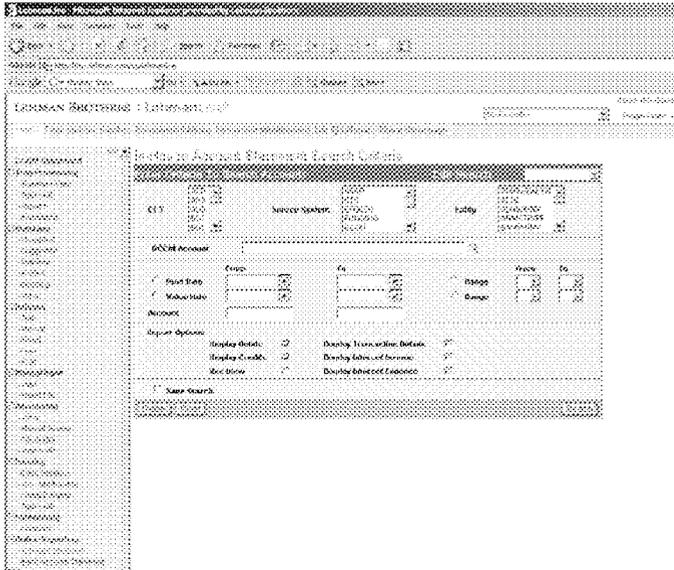
•Cash Position screen displays funding requirements from different views:

- 1.By ledger what's expected to settle
- 2.Real-time by statement –what's actually settling at the bank

•User is able to drill-down to transaction details to further investigate funding requirements

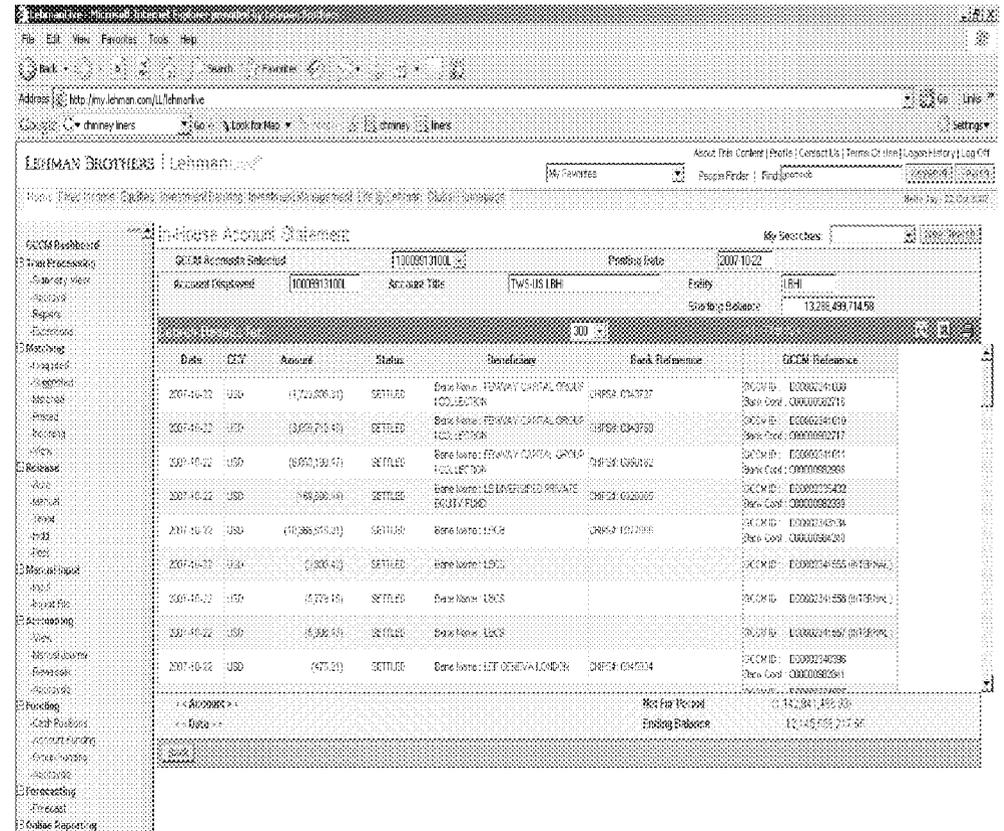
GCCM Navigation

◆ Inhouse Statement Access



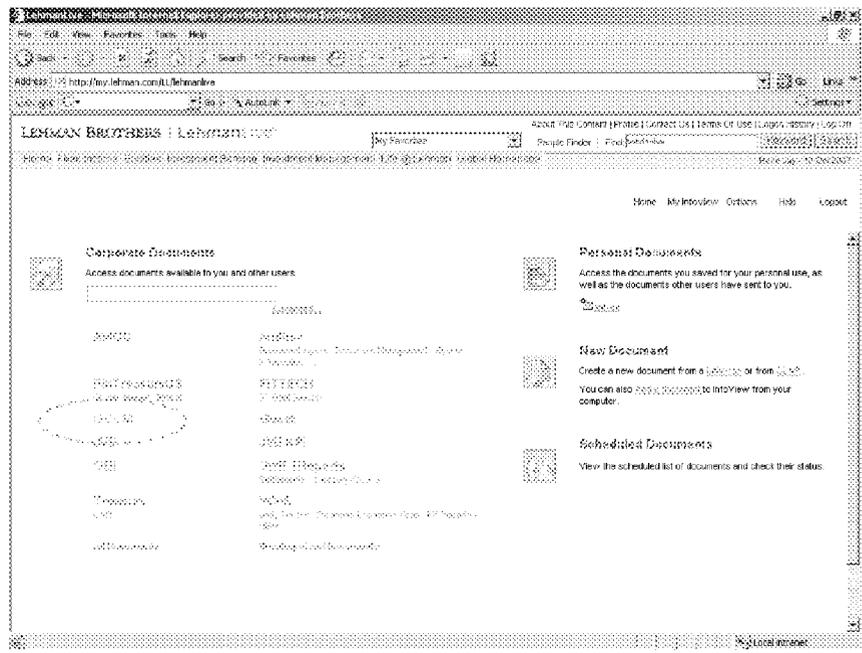
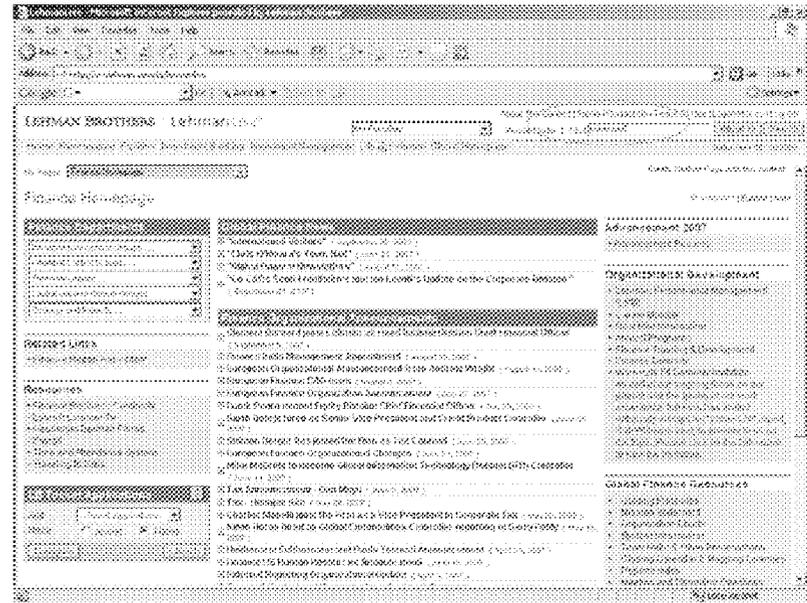
User is able to specify account parameters and Save search. All Saved searches can be accessed on a later date.

Account details are brought up in a Statement format. Users have the ability to drill-down on transaction details or bank confirmations.



GCCM Reporting

◆ Reporting can be accessed thru *keyword* 'boinfoview' on Lehmanlive and selecting the 'GCCM' Report option



LBEX-LL 652853

GCCM Reporting

◆ Report Menu

32 Document(s) in GCCM

Document Name	Author	Date	Size
...	anursing	06/06/2007 02:48:57 AM	135 K
...	vchandan	10/09/2006 11:20:00 AM	566 K
...	vchandan	10/09/2006 11:27:45 AM	400 K
...	vchandan	10/13/2006 01:52:36 PM	218 K
...	anursing	07/04/2007 01:39:09 AM	113 K
...	anursing	06/06/2007 02:43:22 AM	113 K
...	anursing	06/06/2007 02:41:20 AM	167 K
...	anursing	06/06/2007 07:41:29 AM	130 K
...	anursing	06/06/2007 07:39:59 AM	1,802 K
...	vchandan	10/09/2006 12:07:55 PM	140 K
...	anursing	06/06/2007 05:41:51 AM	1,049 K
...	anursing	06/06/2007 07:38:16 AM	115 K
...	vchandan	10/09/2006 12:12:14 PM	152 K
...	vchandan	10/09/2006 12:14:58 PM	140 K
...	vchandan	10/09/2006 12:16:05 PM	177 K
...	vchandan	10/09/2006 12:16:05 PM	177 K
...	mshrivas	02/05/2007 10:43:00 AM	660 K
...	anursing	06/06/2007 05:00:50 AM	187 K
...	anursing	06/06/2007 06:47:06 AM	181 K
...	vchandan	02/07/2007 11:23:28 PM	125 K
...	anursing	02/05/2007 07:19:41 AM	281 K
...	anursing	10/09/2007 03:23:03 AM	1,061 K
...	anursing	10/09/2007 09:13:45 AM	356 K
...	anursing	10/09/2007 09:28:28 AM	1,303 K
...	vchandan	10/09/2006 12:22:10 PM	147 K
...	vchandan	10/09/2006 12:23:58 PM	96 K
...	anursing	08/03/2007 03:47:28 AM	149 K
...	anursing	06/03/2007 05:27:20 AM	1,629 K
...	anursing	06/06/2007 02:31:15 AM	665 K
...	anursing	06/06/2007 02:28:09 AM	768 K
...	vchandan	10/09/2006 12:31:19 PM	120 K
...	vchandan	10/09/2006 12:32:42 PM	91 K
...	vchandan	10/09/2006 12:35:21 PM	261 K

CONFIDENTIAL TREATMENT REQUESTED BY LEHMAN BROTHERS HOLDINGS, INC.

LBEX-LL 652854

GCCM Website

- ◆ Information pertaining to system training and support or project updates can be accessed thru the GCCM website by typing keyword 'gccm'

The screenshot shows the Lehman Brothers website with the following content:

Global Cash and Collateral Management Platform Initiative (GCCM) (Keyword: gccm)

What's New
 CTS successfully migrated coding this weekend to connect directly with GCCM

What's Next
 Nov 9th – FATF
 Nov 10th – DTCC / CLS Integration

Recurring Meetings	Date/Time (EST)	Conference Room	Call-in
Weekly Status Meetings	Every Wednesday 9 - 10 AM	70 Hudson - 10A	Dom: 66-6-779-0171 Int: 334-309-3260 Meeting - *9729075032*

Contacts
 Business
 Technology
 Global Systems and Projects

GCCM Weekly Status Reports

Related Documents
 2007 GCCM Project Hierarchy
 2007 GCCM Timeline
 BRD (Lib Version)
 BRD (chg Version)
 GCCM Accounting
 GCCM Organization Chart
 Steering Committee Meeting 3/23/07

Related Links
 Launch GCCM Production (access required)
 Submit a TAC request for access to GCCM
 Submit a JIRA ticket
 Treasury Technology website
 GS&P Organization Chart