#### Sox Treasury Middle Office Process

The treasury team currently is responsible for the following areas - Forex (Arti), Investments (Chandan) and Cash Management (Vijayan). The following activities are currently carried out by the respective process owners in addition to their existing responsibilities due to lack of manpower.

- 1. Calculation and monitoring of Net Monetary Asset (NMA) position for forex (India)
- 2. Balance Sheet exposure in Europe (Sterling/CHF/EUR) and computation of internal hedge.
- Compliance to investment guidelines for investments made by internal and external fund managers.
- Granting access to bank accounts (view & modify access) to other team members based on appropriate approvals.
- Confirmation of spot deals and hedge contracts for internal hedging.
- 6. Confirmation of billing currency for RFP and deal processing.

In order to ensure compliance to policies and segregation of duties, the concept of Middle Office has been introduced. The middle office is being headed by S. Venkataraman (Associate Director). The team will carry out the above mentioned activities independent of the Forex, cash management and investment teams and will also be responsible for the following

- 1. Review of policies for investments, forex and cash management
- Compliance review and MIS reporting (expected to start from Q4 2014)
- 3. Resolution of any violations of investments guidelines

The middle office team will also be a part of the Forex risk management committee, the investment committee and meet with external fund managers on a quarterly basis to discuss on previous quarter performance.

# **Treasury Middle Office Manual**

**Michael Rajnik** 

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#### **Table of Contents Treasury Middle Office Manual**

- 1. Understanding the eBook Treasury Middle Office Manual
  - The Rise of Digital Reading Treasury Middle Office Manual
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Treasury Middle Office Manual
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Treasury Middle Office Manual
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Treasury Middle Office Manual
  - Personalized Recommendations

- Treasury Middle Office Manual User Reviews and Ratings
- Treasury Middle Office Manual and Bestseller Lists
- 5. Accessing Treasury Middle Office Manual Free and Paid eBooks
  - Treasury Middle Office Manual Public Domain eBooks
  - Treasury Middle Office Manual eBook Subscription Services
  - Treasury Middle Office Manual Budget-Friendly Options
- 6. Navigating Treasury Middle Office Manual eBook Formats
  - o ePub, PDF, MOBI, and More
  - Treasury Middle Office Manual Compatibility with Devices
  - Treasury Middle Office Manual Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - o Adjustable Fonts and Text Sizes of Treasury Middle Office Manual
  - Highlighting and Note-Taking Treasury Middle Office Manual
  - Interactive Elements Treasury Middle Office Manual
- 8. Staying Engaged with Treasury Middle Office Manual
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Treasury Middle Office Manual
- 9. Balancing eBooks and Physical Books Treasury Middle Office Manual
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Treasury Middle Office Manual
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Treasury Middle Office Manual
  - Setting Reading Goals Treasury Middle Office Manual
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Treasury Middle Office Manual
  - Fact-Checking eBook Content of Treasury Middle Office Manual

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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