

Worksheet Postings Batch Proof List - 19/05/2015

19/05/15 08:24:35

Account	Amount	Description	Posting Code	Value date
Batch : W01CR~SHARES_A (Posted)				
109052	AUD 120.38 CR	Shares	DCAGL	19/05/15
115440	AUD 2,712.00 CR	Shares	DCAGL	19/05/15
124415	AUD 88.92 CR	Shares	DCAGL	19/05/15
127648	AUD 213.40 CR	Shares	DCAGL	19/05/15
131043	AUD 60.00 CR	Shares	DCAGL	19/05/15
139222	AUD 14,856.00 CR	Shares	DCAGL	19/05/15
139226	AUD 846.90 CR	Shares	DCAGL	19/05/15
140515	AUD 5,083.06 CR	Shares	DCAGL	19/05/15
140592	AUD 11,372.00 CR	Shares	DCAGL	19/05/15
140987	AUD 54.00 CR	Shares	DCAGL	19/05/15
141389	AUD 1,200.60 CR	Shares	DCAGL	19/05/15
142146	AUD 406.57 CR	Shares	DCAGL	19/05/15
142149	AUD 2,603.02 CR	Shares	DCAGL	19/05/15
142174	AUD 448.60 CR	Shares	DCAGL	19/05/15
142183	AUD 36.30 CR	Shares	DCAGL	19/05/15
142197	AUD 24,486.25 CR	Shares	DCAGL	19/05/15
142199	AUD 224.80 CR	Shares	DCAGL	19/05/15
142200	AUD 1,805.66 CR	Shares	DCAGL	19/05/15
142203	AUD 126.50 CR	Shares	DCAGL	19/05/15
142211	AUD 16.20 CR	Shares	DCAGL	19/05/15
142213	AUD 99.60 CR	Shares	DCAGL	19/05/15
142214	AUD 1,598.62 CR	Shares	DCAGL	19/05/15
142228	AUD 83.30 CR	Shares	DCAGL	19/05/15
142237	AUD 19.60 CR	Shares	DCAGL	19/05/15
142649	AUD 83.60 CR	Shares	DCAGL	19/05/15
142960	AUD 288.70 CR	Shares	DCAGL	19/05/15
143478	AUD 39.80 CR	Shares	DCAGL	19/05/15
145436	AUD 99.50 CR	Shares	DCAGL	19/05/15
145574	AUD 15.70 CR	Shares	DCAGL	19/05/15
146079	AUD 84,471.25 CR	Shares	DCAGL	19/05/15
146100	AUD 23,635.00 CR	Shares	DCAGL	19/05/15
146112	AUD 29,749.00 CR	Shares	DCAGL	19/05/15
146119	AUD 36,419.00 CR	Shares	DCAGL	19/05/15
146125	AUD 10,242.00 CR	Shares	DCAGL	19/05/15
146129	AUD 29,736.00 CR	Shares	DCAGL	19/05/15
146173	AUD 21,248.00 CR	Shares	DCAGL	19/05/15
146178	AUD 6,126.00 CR	Shares	DCAGL	19/05/15
146179	AUD 19,572.00 CR	Shares	DCAGL	19/05/15
146182	AUD 518,130.40 CR	Shares	DCAGL	19/05/15
146184	AUD 18,358.00 CR	Shares	DCAGL	19/05/15
146185	AUD 30,013.41 CR	Shares	DCAGL	19/05/15
146186	AUD 35,838.37 CR	Shares	DCAGL	19/05/15
146204	AUD 86,351.99 CR	Shares	DCAGL	19/05/15
146208	AUD 55,288.73 CR	Shares	DCAGL	19/05/15
146217	AUD 34,736.00 CR	Shares	DCAGL	19/05/15

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Account	Amount	Description	Posting Code	Value date
Batch : W01CR~SHARES_A (Posted)				
146220	AUD 53,673.58	CR Shares	DCAGL	19/05/15
146221	AUD 67,577.00	CR Shares	DCAGL	19/05/15
146243	AUD 23,782.34	CR Shares	DCAGL	19/05/15
147567	AUD 259.00	CR Shares	DCAGL	19/05/15
147836	AUD 273.00	CR Shares	DCAGL	19/05/15
147906	AUD 30,424.35	CR Shares	DCAGL	19/05/15
147907	AUD 49,272.10	CR Shares	DCAGL	19/05/15
147912	AUD 14,866.00	CR Shares	DCAGL	19/05/15
147919	AUD 23,391.00	CR Shares	DCAGL	19/05/15
147922	AUD 34,357.00	CR Shares	DCAGL	19/05/15
147929	AUD 25,219.20	CR Shares	DCAGL	19/05/15
147942	AUD 25,235.00	CR Shares	DCAGL	19/05/15
147949	AUD 58.95	CR Shares	DCAGL	19/05/15
149464	AUD 66,407.00	CR Shares	DCAGL	19/05/15
149716	AUD 44,515.00	CR Shares	DCAGL	19/05/15
154404	AUD 321.80	CR Shares	DCAGL	19/05/15
154461	AUD 54.60	CR Shares	DCAGL	19/05/15
154466	AUD 58.80	CR Shares	DCAGL	19/05/15
154979	AUD 19,385.00	CR Shares	DCAGL	19/05/15
155805	AUD 14,452.00	CR Shares	DCAGL	19/05/15
155905	AUD 18.63	CR Shares	DCAGL	19/05/15
155912	AUD 45.92	CR Shares	DCAGL	19/05/15
155936	AUD 34.98	CR Shares	DCAGL	19/05/15
156389	AUD 6,177.18	CR Shares	DCAGL	19/05/15
156390	AUD 202.00	CR Shares	DCAGL	19/05/15
156460	AUD 2,455.93	CR Shares	DCAGL	19/05/15
156468	AUD 22,066.00	CR Shares	DCAGL	19/05/15
156563	AUD 92,036.67	CR Shares	DCAGL	19/05/15
156730	AUD 31.80	CR Shares	DCAGL	19/05/15
156734	AUD 2,379.50	CR Shares	DCAGL	19/05/15
156882	AUD 4,404.30	CR Shares	DCAGL	19/05/15
156951	AUD 21,788.74	CR Shares	DCAGL	19/05/15
157037	AUD 1,524.00	CR Shares	DCAGL	19/05/15
157095	AUD 268.65	CR Shares	DCAGL	19/05/15
157148	AUD 15,058.00	CR Shares	DCAGL	19/05/15
157317	AUD 23,292.10	CR Shares	DCAGL	19/05/15
157488	AUD 187.80	CR Shares	DCAGL	19/05/15
157702	AUD 54,363.00	CR Shares	DCAGL	19/05/15
157722	AUD 94.20	CR Shares	DCAGL	19/05/15
157740	AUD 200.86	CR Shares	DCAGL	19/05/15
157764	AUD 1,817.00	CR Shares	DCAGL	19/05/15
157809	AUD 3,883.47	CR Shares	DCAGL	19/05/15
158119	AUD 4,111.10	CR Shares	DCAGL	19/05/15
158528	AUD 9.60	CR Shares	DCAGL	19/05/15
158676	AUD 23,391.00	CR Shares	DCAGL	19/05/15
158706	AUD 282.44	CR Shares	DCAGL	19/05/15

Account	Amount	Description	Posting Code	Value date
Batch : W01CR~SHARES_A (Posted)				
158740	AUD 5,520.00	CR Shares	DCAGL	19/05/15
158781	AUD 1,036.87	CR Shares	DCAGL	19/05/15
158795	AUD 224.28	CR Shares	DCAGL	19/05/15
158833	AUD 18,256.32	CR Shares	DCAGL	19/05/15
158859	AUD 59,511.31	CR Shares	DCAGL	19/05/15
158861	AUD 36,454.00	CR Shares	DCAGL	19/05/15
158880	AUD 2,861.46	CR Shares	DCAGL	19/05/15
158898	AUD 97.60	CR Shares	DCAGL	19/05/15
158909	AUD 1,955.41	CR Shares	DCAGL	19/05/15
158919	AUD 208.74	CR Shares	DCAGL	19/05/15
158930	AUD 8,186.83	CR Shares	DCAGL	19/05/15
158939	AUD 337.24	CR Shares	DCAGL	19/05/15
158941	AUD 439.12	CR Shares	DCAGL	19/05/15
158942	AUD 2,880.70	CR Shares	DCAGL	19/05/15
158947	AUD 426.82	CR Shares	DCAGL	19/05/15
158955	AUD 416.85	CR Shares	DCAGL	19/05/15
158978	AUD 90.00	CR Shares	DCAGL	19/05/15
158980	AUD 160.90	CR Shares	DCAGL	19/05/15
158987	AUD 83.98	CR Shares	DCAGL	19/05/15
159058	AUD 280.76	CR Shares	DCAGL	19/05/15
159060	AUD 375.97	CR Shares	DCAGL	19/05/15
159140	AUD 4,111.10	CR Shares	DCAGL	19/05/15
159149	AUD 2,924.58	CR Shares	DCAGL	19/05/15
159187	AUD 27.72	CR Shares	DCAGL	19/05/15
159204	AUD 414.00	CR Shares	DCAGL	19/05/15
159231	AUD 451.99	CR Shares	DCAGL	19/05/15
159236	AUD 305.40	CR Shares	DCAGL	19/05/15
159244	AUD 225.05	CR Shares	DCAGL	19/05/15
159296	AUD 1,510.71	CR Shares	DCAGL	19/05/15
159340	AUD 0.91	CR Shares	DCAGL	19/05/15
159404	AUD 123.00	CR Shares	DCAGL	19/05/15
159421	AUD 10,823.69	CR Shares	DCAGL	19/05/15
159445	AUD 121.80	CR Shares	DCAGL	19/05/15
159475	AUD 3,271.90	CR Shares	DCAGL	19/05/15
159586	AUD 7.80	CR Shares	DCAGL	19/05/15
159672	AUD 191.50	CR Shares	DCAGL	19/05/15
159697	AUD 22,830.00	CR Shares	DCAGL	19/05/15
159734	AUD 5,401.01	CR Shares	DCAGL	19/05/15
159735	AUD 131,142.46	CR Shares	DCAGL	19/05/15
159782	AUD 7,768.00	CR Shares	DCAGL	19/05/15
159792	AUD 1,034.05	CR Shares	DCAGL	19/05/15
159823	AUD 7,415.00	CR Shares	DCAGL	19/05/15
159915	AUD 55,372.00	CR Shares	DCAGL	19/05/15
159977	AUD 336.97	CR Shares	DCAGL	19/05/15
159982	AUD 136.04	CR Shares	DCAGL	19/05/15
159983	AUD 89.80	CR Shares	DCAGL	19/05/15

Account	Amount	Description	Posting Code	Value date
Batch : W01CR~SHARES_A (Posted)				
160012	AUD 4.50	CR Shares	DCAGL	19/05/15
160014	AUD 4.80	CR Shares	DCAGL	19/05/15
160128	AUD 97.02	CR Shares	DCAGL	19/05/15
160130	AUD 193.32	CR Shares	DCAGL	19/05/15
160134	AUD 1,937.00	CR Shares	DCAGL	19/05/15
160135	AUD 1,192.00	CR Shares	DCAGL	19/05/15
160136	AUD 3,365.66	CR Shares	DCAGL	19/05/15
160159	AUD 3,059.00	CR Shares	DCAGL	19/05/15
160173	AUD 182.01	CR Shares	DCAGL	19/05/15
160178	AUD 238.56	CR Shares	DCAGL	19/05/15
160203	AUD 5,131.72	CR Shares	DCAGL	19/05/15
160235	AUD 86.00	CR Shares	DCAGL	19/05/15
160287	AUD 40,150.10	CR Shares	DCAGL	19/05/15
160291	AUD 86,790.77	CR Shares	DCAGL	19/05/15
160296	AUD 8.37	CR Shares	DCAGL	19/05/15
160302	AUD 204.87	CR Shares	DCAGL	19/05/15
160356	AUD 8,087.00	CR Shares	DCAGL	19/05/15
160373	AUD 3.60	CR Shares	DCAGL	19/05/15
160377	AUD 225.40	CR Shares	DCAGL	19/05/15
160491	AUD 5,479.00	CR Shares	DCAGL	19/05/15
160561	AUD 6.00	CR Shares	DCAGL	19/05/15
160581	AUD 667.68	CR Shares	DCAGL	19/05/15
160647	AUD 127.50	CR Shares	DCAGL	19/05/15
160957	AUD 11,345.00	CR Shares	DCAGL	19/05/15
160971	AUD 10,679.00	CR Shares	DCAGL	19/05/15
161079	AUD 39.10	CR Shares	DCAGL	19/05/15
161083	AUD 400.00	CR Shares	DCAGL	19/05/15
161404	AUD 9,589.40	CR Shares	DCAGL	19/05/15
161469	AUD 57.05	CR Shares	DCAGL	19/05/15
161478	AUD 4,194.70	CR Shares	DCAGL	19/05/15
161570	AUD 25,235.00	CR Shares	DCAGL	19/05/15
161713	AUD 17,537.00	CR Shares	DCAGL	19/05/15
161740	AUD 981.00	CR Shares	DCAGL	19/05/15
161983	AUD 1,126.00	CR Shares	DCAGL	19/05/15
162017	AUD 6,890.00	CR Shares	DCAGL	19/05/15
162233	AUD 2,546.00	CR Shares	DCAGL	19/05/15
162490	AUD 11.25	CR Shares	DCAGL	19/05/15
162551	AUD 5,539.00	CR Shares	DCAGL	19/05/15
163072	AUD 317.93	CR Shares	DCAGL	19/05/15
163258	AUD 1,260.00	CR Shares	DCAGL	19/05/15
163583	AUD 13,402.17	CR Shares	DCAGL	19/05/15
163591	AUD 479.28	CR Shares	DCAGL	19/05/15
163698	AUD 53.50	CR Shares	DCAGL	19/05/15
163964	AUD 3,984.00	CR Shares	DCAGL	19/05/15
164029	AUD 15,269.10	CR Shares	DCAGL	19/05/15
164112	AUD 22,063.00	CR Shares	DCAGL	19/05/15

Account	Amount	Description	Posting Code	Value date
Batch : W01CR~SHARES_A (Posted)				
164177	AUD 111.30	CR Shares	DCAGL	19/05/15
164195	AUD 3,663.50	CR Shares	DCAGL	19/05/15
164283	AUD 70,604.00	CR Shares	DCAGL	19/05/15
164335	AUD 4.65	CR Shares	DCAGL	19/05/15
164340	AUD 14,928.00	CR Shares	DCAGL	19/05/15
164371	AUD 17,485.00	CR Shares	DCAGL	19/05/15
164461	AUD 350.98	CR Shares	DCAGL	19/05/15
164523	AUD 818.38	CR Shares	DCAGL	19/05/15
164566	AUD 4,978.84	CR Shares	DCAGL	19/05/15
164633	AUD 6,439.00	CR Shares	DCAGL	19/05/15
164637	AUD 684.30	CR Shares	DCAGL	19/05/15
164638	AUD 2,367.00	CR Shares	DCAGL	19/05/15
164757	AUD 7,932.39	CR Shares	DCAGL	19/05/15
164848	AUD 5,630.00	CR Shares	DCAGL	19/05/15
165001	AUD 13,748.85	CR Shares	DCAGL	19/05/15
165063	AUD 995.00	CR Shares	DCAGL	19/05/15
165186	AUD 430.28	CR Shares	DCAGL	19/05/15
165188	AUD 54.00	CR Shares	DCAGL	19/05/15
165262	AUD 654.00	CR Shares	DCAGL	19/05/15
165350	AUD 47.00	CR Shares	DCAGL	19/05/15
165364	AUD 31.00	CR Shares	DCAGL	19/05/15
165580	AUD 4,961.50	CR Shares	DCAGL	19/05/15
165843	AUD 31.05	CR Shares	DCAGL	19/05/15
165905	AUD 25,741.55	CR Shares	DCAGL	19/05/15
165935	AUD 17,535.00	CR Shares	DCAGL	19/05/15
165970	AUD 102,451.00	CR Shares	DCAGL	19/05/15
166048	AUD 1,102.25	CR Shares	DCAGL	19/05/15
166154	AUD 42.80	CR Shares	DCAGL	19/05/15
166210	AUD 6,739.00	CR Shares	DCAGL	19/05/15
166269	AUD 9,009.00	CR Shares	DCAGL	19/05/15
166438	AUD 35,766.00	CR Shares	DCAGL	19/05/15
166536	AUD 2,101.00	CR Shares	DCAGL	19/05/15
166583	AUD 5,804.00	CR Shares	DCAGL	19/05/15
166837	AUD 7,370.15	CR Shares	DCAGL	19/05/15
167162	AUD 2,379.50	CR Shares	DCAGL	19/05/15
167267	AUD 22.62	CR Shares	DCAGL	19/05/15
167478	AUD 33,891.00	CR Shares	DCAGL	19/05/15
167503	AUD 2.04	CR Shares	DCAGL	19/05/15
167897	AUD 78.00	CR Shares	DCAGL	19/05/15
167929	AUD 27,926.00	CR Shares	DCAGL	19/05/15
168409	AUD 16,242.00	CR Shares	DCAGL	19/05/15
168534	AUD 2,459.00	CR Shares	DCAGL	19/05/15
168668	AUD 1,369.00	CR Shares	DCAGL	19/05/15
169095	AUD 635.00	CR Shares	DCAGL	19/05/15
169395	AUD 20.41	CR Shares	DCAGL	19/05/15
170317	AUD 10,688.00	CR Shares	DCAGL	19/05/15

Account	Amount	Description	Posting Code	Value date
Batch : W01CR~SHARES_A (Posted)				
170390	AUD 1,041.00	CR Shares	DCAGL	19/05/15
170530	AUD 3,399.00	CR Shares	DCAGL	19/05/15
170563	AUD 19,258.50	CR Shares	DCAGL	19/05/15
31124961	AUD 64.20	CR Shares	DCAGL	19/05/15
31134592	AUD 85.60	CR Shares	DCAGL	19/05/15
31138412	AUD 31.68	CR Shares	DCAGL	19/05/15
31155938	AUD 4,063.00	CR Shares	DCAGL	19/05/15
31156847	AUD 11.70	CR Shares	DCAGL	19/05/15
31159821	AUD 136.98	CR Shares	DCAGL	19/05/15
31160597	AUD 41.00	CR Shares	DCAGL	19/05/15
31160826	AUD 8,031.07	CR Shares	DCAGL	19/05/15
31163802	AUD 6.00	CR Shares	DCAGL	19/05/15
3135227	AUD 39.20	CR Shares	DCAGL	19/05/15
4161259	AUD 1,715.00	CR Shares	DCAGL	19/05/15
437331	AUD 3,566.00	CR Shares	DCAGL	19/05/15
4555461	AUD 311.40	CR Shares	DCAGL	19/05/15
4555564	AUD 7,498.77	CR Shares	DCAGL	19/05/15
4557236	AUD 122.55	CR Shares	DCAGL	19/05/15
4557373	AUD 869.00	CR Shares	DCAGL	19/05/15
4559371	AUD 26,824.10	CR Shares	DCAGL	19/05/15
4570057	AUD 47,301.00	CR Shares	DCAGL	19/05/15
4575595	AUD 4,318.85	CR Shares	DCAGL	19/05/15
800251071	AUD 70.00	CR Shares	DCAGL	19/05/15
80123688	AUD 2.04	CR Shares	DCAGL	19/05/15
80132760	AUD 82.00	CR Shares	DCAGL	19/05/15
88869	AUD 571.00	CR Shares	DCAGL	19/05/15
89150	AUD 2,192.34	CR Shares	DCAGL	19/05/15
99346	AUD 225.20	CR Shares	DCAGL	19/05/15
Hash Total :	3,186,996.84	CR		
Batch : W01DR~SHARES_A (Posted)				
125071	AUD 1.65	DR Shares	DCAGL	19/05/15
142296	AUD 4,476.27	DR Shares	DCAGL	19/05/15
143213	AUD 51.00	DR Shares	DCAGL	19/05/15
145882	AUD 87.30	DR Shares	DCAGL	19/05/15
146127	AUD 3,307.00	DR Shares	DCAGL	19/05/15
146356	AUD 76.00	DR Shares	DCAGL	19/05/15
146475	AUD 0.15	DR Shares	DCAGL	19/05/15
148254	AUD 49.20	DR Shares	DCAGL	19/05/15
149386	AUD 263.05	DR Shares	DCAGL	19/05/15
149389	AUD 319.60	DR Shares	DCAGL	19/05/15
149447	AUD 206.17	DR Shares	DCAGL	19/05/15
149471	AUD 823.52	DR Shares	DCAGL	19/05/15
155861	AUD 325.30	DR Shares	DCAGL	19/05/15
156655	AUD 306.00	DR Shares	DCAGL	19/05/15
157952	AUD 1,470.00	DR Shares	DCAGL	19/05/15

Account	Amount	Description	Posting Code	Value date
Batch : W01DR~SHARES_A (Posted)				
158284	AUD 293.00	DR Shares	DCAGL	19/05/15
158442	AUD 1,002.12	DR Shares	DCAGL	19/05/15
158709	AUD 862.10	DR Shares	DCAGL	19/05/15
158732	AUD 1,082.22	DR Shares	DCAGL	19/05/15
158773	AUD 49.65	DR Shares	DCAGL	19/05/15
158935	AUD 0.72	DR Shares	DCAGL	19/05/15
159436	AUD 13,381.15	DR Shares	DCAGL	19/05/15
159464	AUD 90.82	DR Shares	DCAGL	19/05/15
159756	AUD 3,202.00	DR Shares	DCAGL	19/05/15
159790	AUD 10.63	DR Shares	DCAGL	19/05/15
159827	AUD 8,096.00	DR Shares	DCAGL	19/05/15
159882	AUD 0.45	DR Shares	DCAGL	19/05/15
159936	AUD 947.00	DR Shares	DCAGL	19/05/15
160286	AUD 20,292.60	DR Shares	DCAGL	19/05/15
160313	AUD 17,306.90	DR Shares	DCAGL	19/05/15
160447	AUD 132.82	DR Shares	DCAGL	19/05/15
160655	AUD 958.17	DR Shares	DCAGL	19/05/15
160727	AUD 166.03	DR Shares	DCAGL	19/05/15
160765	AUD 179.82	DR Shares	DCAGL	19/05/15
160773	AUD 267.82	DR Shares	DCAGL	19/05/15
161088	AUD 16,650.00	DR Shares	DCAGL	19/05/15
161279	AUD 565.00	DR Shares	DCAGL	19/05/15
161322	AUD 954.32	DR Shares	DCAGL	19/05/15
161416	AUD 94.00	DR Shares	DCAGL	19/05/15
161459	AUD 3,121.50	DR Shares	DCAGL	19/05/15
161676	AUD 117.18	DR Shares	DCAGL	19/05/15
162320	AUD 426.00	DR Shares	DCAGL	19/05/15
162765	AUD 164.00	DR Shares	DCAGL	19/05/15
162967	AUD 1.00	DR Shares	DCAGL	19/05/15
163257	AUD 1.40	DR Shares	DCAGL	19/05/15
163325	AUD 21,678.71	DR Shares	DCAGL	19/05/15
163419	AUD 40.62	DR Shares	DCAGL	19/05/15
163872	AUD 1,429.50	DR Shares	DCAGL	19/05/15
164068	AUD 39,275.07	DR Shares	DCAGL	19/05/15
164217	AUD 1,148.00	DR Shares	DCAGL	19/05/15
164406	AUD 59,821.50	DR Shares	DCAGL	19/05/15
164752	AUD 702.00	DR Shares	DCAGL	19/05/15
165209	AUD 920.71	DR Shares	DCAGL	19/05/15
166638	AUD 4.00	DR Shares	DCAGL	19/05/15
166674	AUD 1,052.00	DR Shares	DCAGL	19/05/15
166675	AUD 121.76	DR Shares	DCAGL	19/05/15
167124	AUD 702.00	DR Shares	DCAGL	19/05/15
167565	AUD 1,052.00	DR Shares	DCAGL	19/05/15
167615	AUD 769.00	DR Shares	DCAGL	19/05/15
167788	AUD 531.00	DR Shares	DCAGL	19/05/15
168249	AUD 1,613.16	DR Shares ✓	DCAGL	19/05/15

Account	Amount	Description	Posting Code	Value date
Batch : W01DR~SHARES_A (Posted)				
168666	AUD	90.82 DR Shares	DCAGL	19/05/15
168893	AUD	90.82 DR Shares	DCAGL	19/05/15
170677	AUD	175.00 DR Shares	DCAGL	19/05/15
31162681	AUD	138.40 DR Shares	DCAGL	19/05/15
31164471	AUD	7.60 DR Shares	DCAGL	19/05/15
31164719	AUD	90.82 DR Shares	DCAGL	19/05/15
4556518	AUD	9,119.48 DR Shares	DCAGL	19/05/15
4573986	AUD	18,357.00 DR Shares	DCAGL	19/05/15
636094	AUD	4,046.00 DR Shares	DCAGL	19/05/15
800252546	AUD	16.20 DR Shares	DCAGL	19/05/15
80116026	AUD	238.85 DR Shares	DCAGL	19/05/15
80134953	AUD	90.82 DR Shares	DCAGL	19/05/15
80134976	AUD	42.00 DR Shares	DCAGL	19/05/15
98502481	AUD	6,957.25 DR Shares	DCAGL	19/05/15
Hash Total :	<u>272,500.72</u>	<u>DR</u>		

- End Of Report -

GBST Shares™
ACCOUNTING WITH SHARES Course Notes
Trust Processes

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1. Introduction

Welcome to GBST product training

This program will provide you with the skills to derive the utmost benefit from Australia's leading securities trading and settlement technology.

Trust Processes Module

This module aims to familiarise participants with the operating functionality of Trust, and the system transactions underpinning trust movements.

Objectives

At the end of the session the participants should:

- + Appreciate the need for trust accounting
- + Be able to demonstrate the trust process and explain what each step of the process achieves
- + Be able to interpret the trust report
- + Understand the use of the Trust Ledger as a problem solving tool
- + Review office procedure to minimise trust

Pre-requisites

There is no pre-requisite for this course except an understanding of basic accounting principles

Intended audience

Staff who use the trust function daily and those who problem solve and need to manage Trust in the most effective way for the business.

Mode of Delivery

The course is not intended to be keyboard (hands-on) oriented. There is a large degree of conceptual and problem solving work involved and there are some exercises in the course which are not keyboard related.

2. What is Trust

Rules:

- + ASX Business Rules – Section 1.2
- + Corporations Law - Section 7.6
- + Corporations Law - Section 7.8

View Corporations Law via

<http://scaleplus.law.gov.au>

Or

<http://138.25.65.50/>

Summary of Trust in Stockbroking

Buyers:

- + Monies on deposit for stock should be in trust
- + Any credit client monies should be in trust

Sellers:

- + If stock is delivered and has been "used" by the Broker to satisfy the market or other obligation, the monies received for that "use" should be in trust pending payment to the client.
- + Any credit monies should be in trust

3. Trust Calculation Formula

During the day funds are physically deposited at the Banks and recorded in Shares™. It is the recording in Shares™ that provides data for the equation below:

Trust Bank Accounts = ALL GL ACCOUNTS CLASSIFIED AS "TRUSTABLE"

a. Total Opening Balance (at end of last finalise)		
b. Cash In (since last finalise)	
c. Cash Out (since last finalise)	
d. Adjustment (journals, stopped cheques since last finalised)	
e. Current Balance (at this snapshot) (a) + (b) + (c) + (d)	

Client Trustable Account = ALL CLIENT ACCOUNTS WITH TRUST FLAG SET

f. Required Balance All items line by line are assessed for inclusion according to the Trust specification and summed, with one trust position per account.	
g. Trust Buffer (Config Item TRUSTBUFF - set amount)	
h. Total Required Balance (f) + (g)	
Therefore If the required balance for clients is (h) above and we already have a current balance in our several trust bank accounts of (e) above:		
i. Movement Required (h) – (e)	

4. Trust Set up

Bank Accounts:

Access the GL Accounts Set up Screen



RECEIPTS PAYMENTS AND GENERAL LEDGER
LEDGERS
General Ledger Enquiry

- + Set up the bank account in the GL ledger.
- + Allow the defaults to occur
- + Set account class field to "Bank"

Move to Automatic Cheque Setup



RECEIPTS PAYMENTS AND GENERAL LEDGER
LEDGERS
Automatic Cheque Setup

- + Insert the GL code of the account just created
- + Set the trust indicator to Yes whilst filling the rest of the form.

Client Accounts:



FILE MAINTENANCE
CLIENTS
Clients

- + Access the Client Maintenance Screen, and enter the client account
- + Under Trading strip menu set the Trust indicator to YES/NO
- + The default is hard coded at YES

Special note,

- + The default for trust does NOT get set from the Client Type selected for the Client.

Trust Buffer:

SYSTEM MAINTENANCE
SYSTEM ADMINISTRATION
SYSTEM SETUP
SYSTEMS MAINTENANCE
Configuration Maintenance

Access Configuration Item TRUSTBUFF

Set the value to the amount you wish to have automatically inserted into the trust calculation at each finalisation

5. Trust Setup Activity

1. Set up a new client account



FILE MAINTENANCE
CLIENTS
Clients

- + Let the system default the number
- + Let the fields default where you can
- + Ensure that the account is trustable.

Where did the trust default come from?

2. Set up a new bank



RECEIPTS PAYMENTS AND GENERAL LEDGER
LEDGERS
General Ledger Accounts

- + Set up new general ledger account with a code of _____
- + With account class as "BANK"
- + Allow defaults elsewhere.

How does the system set this account to "TRUST?"

3. Set the trust indicator



RECEIPTS PAYMENTS AND GENERAL LEDGER
CHEQUES
Automatic Cheque Setup

- + Enter the new bank account
- + Answer "Yes" to the next question.
- + Fill in the rest of the form noting any queries about fields

Did you notice where the system set the Trust Indicator?

4. Return to the General Ledger Accounts area (question 2)

Does the account you set up now show as trustable?

5. Review the Trust buffer set up.



SYSTEM FUNCTIONS
SYSTEM ADMINISTRATION
SYSTEM SET UP
SYSTEMS MAINTENANCE
Configuration Maintenance

Review "TRUSTBUFF" config item.

Review "TRUSTSPDEP" configuration item.

6. Running Trust

<< Previous Menu	Current Menu	Next Menu >>
4 RECEIPTS, PAYMENTS AND 3 TRUST MANAGEMENT	1 Trust Movements Report 2 Finalise Trust Procedu 3 Trust Balances Report 4 Trust Selling Clients 5 Foreign Buys Trust Rep	

Finalise Trust Procedure

- + You need only use item 2 on the menu
- + The other menu items are subsets of the Finalise Process.
- + The other menu items can be used independently at other times.
- + The finalised Trust Procedure is done daily and by using it to completion, enables the system to write appropriate interlinking transactions to keep the database clean.

7. Components of Trust Process

The Trust Finalisation process will introduce five components before the end of finalisation Process occurs.

1.	Trust Selling Clients	Yes/No
2.	Detailed Trust Report	Yes/No
3.	Trust Movements Report	Yes/No
4.	Presentation of Trust Movement for Finalisation	
5.	Produce Cheque or Direct Transfer	

After finishing the finalisation process, you may separately run the Trust Movements Report again to the printer, to prove that immediately following this finalisation, a zero movement would now be required (this will show as zero until the back office functions once more commence).

Each of these processes will now be addressed in turn.

Trust Selling Clients Process

- + Always say "yes"
- + System will check all selling contract notes for settlement date.
- + System checks all selling contract notes for status of stock delivery.
- + If today is settlement date or prior, and stock has been delivered from the contract note and is located in a settlement (entrepot) account and the client has not been paid out, then the value of the stock will be put into trust

Detailed Trust Report

- + Always say "yes"
- + You require a detailed trust report for audit purposes.
- + It displays all the client positions and the trust provision.
- + This report cannot be backdated so you need to run it daily.
- + You have a choice as to the format, to get the most detailed information it is recommended you run
 - "All lines"
 - "Detailed report format"
- + You may investigate the possibility of placing the report to file daily, with the assistance of your IT department.
- + You have the option to "show special instructions" on the report if you are capturing them for clients. (Via Client Maintenance/Services)

7.1.1 Trust Report Formats

+ "All"/"Detailed" Trust Report Format

Every account in the system, regardless of whether trust provision required, where there are open transactions.
Full details shown

+ "No"/"Detailed" Trust Report Format

Only Accounts where there is a trust provision required will be displayed
Full transaction details for lines on those accounts

+ "All"/"Brief" Trust Report Format

All accounts, whether trust provision required or not
Accounts with no trust provision required show Zero value
No transaction details, only the value of the trust provision shows

+ "No"/"Brief" Trust Report Format

Only accounts show where trust provision is required
No transaction details, only the value of the trust provision shows

Trust Movement Report

You may choose "yes"

- + Report will be formatted either to screen/report/file
- + If you elect "report" you will be asked to specify the printer
- + The report will appear on the top of the final presentation of trust movements for finalisation screen anyway.

You may choose "no"

- + Report will not appear as a separate screen, but will form part of the final presentation of trust movement for finalisation screen anyway
- + Your decision depends entirely on what level of reporting your firm's auditors require.



RECEIPTS PAYMENTS AND
GENERAL LEDGER
TRUST MANAGEMENT
Trust Movements Report

Trust Movement Summary	
Opening Balance:	1,123,352,702.18
Cash In:	1,982,993.44
Cash Out:	102,285.79 Cr
Adjustments:	150.28 Cr
<hr/>	
Current Balance:	1,125,236,942.90
Required Balance:	1,125,922,557.69
Trust Buffer:	50,000.00
<hr/>	
Tot Reqd Balance:	1,125,972,557.69
Movement Required:	735,614.79

Press space bar to continue.

Trust Movement Process and Payment Type

The final stage of the process appears as follows:



RECEIPTS PAYMENTS AND
GENERAL LEDGER
TRUST MANAGEMENT
Finalise Trust Procedure

Trust Movement Summary			
Opening Bal:	1,123,131,594.86	Reqd. Balance:	1,122,453,487.93
Cash In:	284.75	Trust Buffer:	0.00
Cash Out:	5,700.00 Cr	Total Required:	1,122,453,487.93
Adjustments:	2,640.00 Cr	Movement Reqd:	667,793.31 Cr
Current Bal:	1,123,121,281.24		

Trust Finalisation Movements			
From Acct	To Acct	Amount	Type
TRUST	GENERAL	667,793.31	A

Payee: RESIL STOCKBROKERS LTD

Enter From Account:

VT100 TRFP/P 07-58 0000

The Trust Movement Report details appear on the top of the screen

The required movement of funds to be processed appears in the bottom window

Press F4 to continue

Alternatively press "enter" on this screen.



RECEIPTS PAYMENTS AND
GENERAL LEDGER
TRUST MANAGEMENT
Finalise Trust Procedure

Trust Movement Summary			
Opening Bal:	1,123,131,594.86		
Cash In:	284.75		
Cash Out:	5,700.00 Cr		
Adjustments:	2,640.00 Cr		
Current Bal:	1,123,121,281.24		

Trust Finalisation		Payment Types	
From Acct	To Acct	Type	Description
TRUS		A	Automatic cheque (print)
		C	Manual Cheque
		D	Direct Payment
		E	Direct Entry
		MM	Money Market

Trust Finalisation	
From Acct	To Acct
TRUS	
Update Trust Final	
From account: TRU	
To account: GEN	
Amount: 667	
Type: A	

Please enter a valid field value.

DO NOT ALTER THE ACCOUNTS OR THE AMOUNT OF THE MOVEMENT!

However, choice of payment type is allowed, in order to complete the finalisation and make the movement between bank accounts.

How does your firm PHYSICALLY move the funds?

Cheque?

Direct Entry?

8. 24 Hour Trust

In Shares™ Trust works on a cycle from finalisation to finalisation.

The Trust process normally occurs each afternoon when all relevant transactions have been completed, and the window for minimising trust entries has arrived.

After the trust process has completed, the system sets a "marker" and begins to build up the background for the next process.

There is no restriction on how many times a day you can finalise trust. Each time you finalise there is a "Movement" of funds in the system (the "movement" may well be zero!)

10. Daily Procedures

A.M.

Scrip Receipts

Load Settlement HIN for market settlements

Receipts for Financials on Buy contract notes

Cash and Scrip Contras

P.M.

Market Settlements

Allocate buy contract notes

Pay Sellers

RUN TRUST

Problem solving

Load Settlement HIN for tomorrow's market settlements

11. Trusting “Used” Stock

Sell contract notes are delivered into ACCUM. This is normally done in advance of settlement, so whilst the stock is held in the ACCUM Early/Today/Late sub-buckets, there are no trust implications.

As soon as the stock is transferred to another Settlement account, or is allocated out of ACCUM to a buy contract note, the stock is deemed to have been “Used”, and therefore the money recouped from the settlement should be put in trust pending payment to the selling client.

If stock is delivered immediately into SETTLE (as the settlement obligation may be due the same day), the value of the stock becomes immediately trustable.

12. Transaction Analysis

This Legend is used through the following transaction explanations:

Transactions Legend	
CB =	Client Buy Contract Note
CR =	Cash Receipt from Client (either Trust or General)
CS =	Client Sell Contract Note
CP =	Cash Payment to Client (either Trust or General)
Column Legend	
Value =	Dollars associated with the full transaction
Due =	Dollars outstanding
Trust =	Trust component of outstanding dollars

The Trust Ledger

The Trust Ledger (Client Ledger Enquiry) is used to check the financial transactions that have been applied to each financial line on the file.



RECEIPTS PAYMENTS AND GENERAL LEDGER ->LEDGERS ->Client Ledgers Enquiry

Open the Client Ledgers Enquiry, Select the Trust Ledger

Trust ledger for 14 from 01/10/2007 to 17/11/2008					
Date	Sc	Reference	Due	Trust	Value
06/08	CB	27	100.00	100.00-	100.00
06/08	RG	305	0.00	0.00	100.00-
06/08	CB	28	70.00	70.00-	70.00
06/08	RG	307	0.00	0.00	70.00-
06/08	CB	29	0.00	0.00	20.00
06/08	CC	29	0.00	0.00	20.00-
11/08	CB	30	9.00	9.00-	9.00
11/08	RG	309	0.00	0.00	9.00-
21/08	CB	31	0.00	0.00	20.00
28/08	CB	33	0.00	0.00	236.00
28/08	CS	34	0.00	0.00	34.00-

Bght 100 ABC @ 1.0000

Order Taker: BN

<F1>Assoc Line <F6>Enq <F7>Other Side <F8>Csh Mov

The F8 Function key is used to view the cash movements or financial transaction movements that have occurred on each line in the account.

06/08/2008 CB 27 Bght 100 ABC @ 1.0000 supastar						
Date	Trade Time		Due		Trust	User Id
CRT 06/08/2008	16:10:22		0.00		100.00 Cr	supastar

Cash received - trust
 Contra details: RG 305 Wdl DDH 124-001,998701354 27 06/08/08
 Search on Post Type Code available

Normal Cash movements on a Buy contract note are shown above.

17/07/2008 CS 9 Sold 100 ANZ @ 18.7700 supastar						
Date	Trade Time		Due		Trust	User Id
SRS 17/07/2008	10:46:37		1,877.00 Cr		0.00	supastar
ASS 17/07/2008	10:46:37		1,877.00		1,877.00 Cr	supastar

Scrip received - sell cont
 Search on Post Type Code available

Normal Cash movements on a Sell contract note are shown above.

Cash Management Transactions

Buy Contract Note

CRT = Cash Received to Trust = When cash is allocated to Contract Note	Movement	Column	Transaction
	Debit	Trust	CR
Credit	Trust	CB	

SBN = Settlement Buy – (Non consideration Value) = When brokerage/SD/Misc charges are collected by Broker	Debit	Trust	CB for Value of the charges
	Credit	Due	

ASB = Allocated Scrip buy Contract = Scrip allocated for registration to buyer	Debit	Trust	CB for scrip value
	Credit	Due	

Sell Contract Note

SRS = Scrip Received – Sell Contract = Scrip dematerialised or transferred from seller's name (to Accum – ie. Not yet used for onward movement to buyer)	Credit	Due	CS for value of scrip received
	†		

ASS = Allocate Scrip – Sell Contract = Scrip moved from Accum – (either for market use of buy contract allocation. Therefore scrip used and funds recouped to pay client). = Trust selling clients program run for delivered stock on or past settlement date	Debit	Due	CS for net value of the scrip used
	Credit	Trust	

CPT = Cash Paid Trust CCT = Cash Contra Trust = Client paid/contr'd or line used in a "cash receipt contra"	Credit	Trust	CP for value paid
	†		
Debit	Trust	CS for value paid	

Cash Movements

Event	Line	Type	Val	Due	Trust
Client Buys	1	CB	1000	1000	0
Client Pays	2	CR	1000Cr	0	1000Cr

If a buy contract note payment is received into "trust" for a trust client, the system places the money into the trust bank account and records it in the trust column.

However, if it were received into "general" for a trust client, the system would put the transaction into the general bank account, but it would still record the money in the trust column.

Therefore, the data on the Trust Detail and Movements reports are kept accurate and finalisation will still produce the correct result.

Client Cash Transactions

The transactions and their effect on the system can be found in:



SYSTEM FUNCTIONS ->DEVELOPERS TOOLKIT ->FILE MAINTENANCE ->LEDGER TYPES, CODES AND REFERENCES
->Client Ledger Reference Type Maintenance

Ref	Due	Trust	Description	Close	Posted	Class
Type	Mult	Mult			At Create	
AFX	1	-1	Allocate FX Conversion	Yes	No	T
AMP	-1	1	Application money paid	Yes	No	T
AMR	-1	1	Application Money Reverse	Yes	No	T
ASB	-1	1	Allocated scrip - buy cont	Yes	No	T
ASS	1	-1	Allocated scrip - sell cont	Yes	No	T
CCG	-1	0	Credit contra - general	No	No	S
CCT	0	-1	Credit contra - trust	No	No	S
CDS	-1	0	Credit Due Sell	Yes	No	D
CJG	-1	0	CHESS Tolerance Journal - Gene	No	No	S
CJT	0	-1	CHESS Tolerance Journal - Trus	No	No	S
COG	-1	0	Credit Outstanding General	No	No	T
COT	0	-1	Credit Outstanding Trust	No	No	T
CPG	-1	0	Cash paid - general	No	No	S

T= Trust

S = Settlement

D = Make Due

Problem Analysis Activity

Review the following problem:

This was a real situation. How would the Trust report look?

SHARES 5.2.1				
12/04/2001 CB 334 Bght 15000 GNSR @ 0.92.00				
(Assume start of 60,630.90)				
	Date	Trade Time	Due	Trust
CRT	18/04/2001	12:10:31	0.00	46,500.00 Cr
SBN	18/04/2001	12:10:31	330.90 Cr	330.90
CRT	18/04/2001	12:11:07	0.00	14,130.90 Cr
ASB	18/04/2001	13:23:14	60,300.00 Cr	60,300.00
AMP	20/04/2001	09:31:03	46,500.00 Cr	46,500.00
		Total	_____	_____

13. The Shares™ Trust Specification

The following procedures will be used to calculate the net trust provision to be provided in the Shares™ package:

- + Each client will have a separate provision calculated.
- + Each open line on the client ledger which has a non zero trust value (debit or credit) will be categorised as either "free funds", "tied funds", "permitted offset" or "excluded offset" (see below for definition of terms).
- + The provision required will be calculated using the following formula

Provision required = total tied funds + (net free funds after deduction of permitted offsets)

Where permitted offsets exceed free funds the trust provision required will equal total tied funds.

- + If the provision required is a net credit, trust protection is required and the value will be added to the total provision required.
- + At trust finalisation, the total value held in trust accounts must be equal to or greater than the total provision required.

Definition of terms

13.1.1 Free funds

Credit amount held on accounts which are not related to incomplete transactions. These amounts must be held "in trust" for the client, pending payment to the client.

Examples:

- + Proceeds of sell transactions where client scrip has been received and allocated
- + Credit journal entries – e.g. Dividend claims, margin refunds from OCH and transfers of funds from another account
- + Cash contras which result in a net credit value outstanding
- + Cash received on account and not allocated to a debit entry – e.g. Prepayments and withdrawals from money market.

13.1.2 Tied funds

Credit amounts held on account which relate to incomplete transactions i.e. The funds have been received but are being held in trust pending a subsequent step in the transaction.

Examples:

- + Buy consideration being held in trust pending scrip allocation.
- + Application money being held in trust pending payment to issuers of securities.

13.1.3 Permitted debit offsets

The following items may be offset against free funds:

- + Debit journal entries – e.g. Dividend claims, fail fees, OCH margins and transfers of funds to another account.
- + Debit trust positions for buys where scrip has been allocated but no cash settled against the contract (debit value to include consideration, brokerage and stamp duty).
- + Funds paid to the client and not referenced to particular transactions – e.g. Balance of account payments.
- + Cash contras which result in a net debit outstanding amount.
- + Debit trust positions for sell contracts where the client has been paid but scrip has not been received.
- + Debit trust positions for buy contracts where application money has been paid to an issuer prior to the cash being received from the client.

13.1.4 Excluded debit offsets

The following debit trust entry may not be offset against credit trust provisions:

- + Debit trust positions for sell contracts where the client has been paid and scrip has been received but not allocated.

14. Problem Areas

Procedural Problems	Trust Position
<ul style="list-style-type: none"> Pre-trust processes – staff have not had time to complete Eg. Still payments to clients outstanding for the day. 	Inflated
<ul style="list-style-type: none"> Application money paid by incorrect process Should always use the "Pay Application Money" screen. 	Inflated
<ul style="list-style-type: none"> Contra'ing too early Use the latest settlement date of the items to be contra'd 	Inflated or Understated
<ul style="list-style-type: none"> Non trust account set up incorrectly Therefore funds in trust for accounts that is "internal". E.g. House/scrip accounts. 	Inflated
<ul style="list-style-type: none"> Not running trust selling clients program and client not paid out 	Understated
<ul style="list-style-type: none"> De-allocation of cash – ensure cash re-allocated or journalled appropriately – may be due to a buy waiting for scrip allocations. 	Inflated
<ul style="list-style-type: none"> Cash contras not working out to zero All contras should balance to zero otherwise lines that should be partially open for cash can be closed out from the trust ledger prematurely. More difficult to reconcile. Also incorrect aging of items. (See Contras Training Sheet) 	Trust OK but dr/cr recorded against the contra line not against the appropriate buy/sell
<ul style="list-style-type: none"> Scrip delivered into SETTLE directly – before settlement date stock "used" therefore trustable 	Overstated

15. ASX Trust Deposit

According to Section 7.8 of the Corporations Law, Brokers must deposit two thirds of the lowest trust balance during the previous quarter, with the ASX.

The money is withdrawn from the Broker's trust bank and deposited at the ASX

The \$ amount of this deposit must be included in the trust reconciliation every day.

The \$ amount of this deposit is included in the automatic trust finalisation process, because the ASX deposit account in Shares™ is set up "like" a trust bank account (even though it is not a bona fide bank account).

Appendix 1 Application Money Training Sheet

GBST Shares™ Training Sheet

Subject:	Application Money		
Date of Issue:	15/10/2008	Version:	Shares Release 6.4
Author:	Amelia Tan	KB Ref:	805

Introduction

There is special processing associated with Application Money. Care needs to be taken with payments to the Company (and reversals) as there will be trust implications if this is not done correctly.

Normal Conditions for Paying Application Money

A client buys rights with application money included in the total consideration. Through the normal receipt screen the user receipts the funds into the Trust account, selecting the relevant contracts. This will trigger the consideration and application money to become part of the trust provision. The allocation of the rights will move the consideration out of trust, however the Application Money cheque made payable to the issuer will have to be drawn in order to take the Application Money out of Trust.

Application Money Payments

The following screen must be used to make payments of application money. This process will also keep the trust ledger balanced.

The transactions and their effect on the system can be found in:



RECEIPTS, PAYMENTS AND GENERAL LEDGER ->PAYMENTS ->Pay Application Money

```

-----
+----- Application Money Details -----+
| Security Code:                               |
| Contra A/C:      Bank a/c from which to draw funds |
| App. Money A/C: Eg. APP-ABCR or whichever account you will be clearing |
| Payout Total:                                     |
+-----+
Enter Security. <F2> Lookup.

```

Using the relevant Application Money account code, select the necessary contracts and print the cheque.

Trading Conditions for Application Money

In another scenario, a client will be charged application money on his contract, but has traded the rights, and the Application Money has to be reimbursed to the client.

In this case reverse the Application Money by doing a journal, ie debiting the Application Money account and crediting the client, however the credit into the client's account will cause a movement into Trust. The only way the money will move out of Trust is to draw a "dummy" cheque from 'the Pay Application Money' screen, using the relevant contract reference and promptly doing a stop payment on the cheque. Lastly do a cash contra on the client's account, and this will remove the money from Trust.

A third scenario can occur when a user does not use the 'Pay Application Money' screen to draw their cheque when applying for rights. In this case also, draw the cheque from the Pay Application Money screen and do a stop payment on the cheque. Then proceed to do a cash contra on the client's account.

Warning:

Only use the "Pay Application Money" screen to draw funds out of Application Money accounts when contract notes have Application Money attached. If a contract note does not have application money attached to it and the client wants to accept their rights the user can deposit and withdraw the cheque through the client's account.

Setting up Application Money Accounts

There are several choices, leading to different procedures. However most systems are set up as follows:

Configuration Item APPGL = YES

An application money account will be set up automatically. This setting will happen on receipt of a rights diary which means there will be an account for EVERY rights code regardless of whether you transact business in the code.

On payment of application money, the system defaults the correct account into the Pay Application Money screen.

Alternative 1

Configuration Item APPGL = NO

One application money account for each rights code for which business is transacted can be manually set up in the posting ledger defaults table. The posting ledger default table is not accessed by everyone and therefore utmost care must be taken in using it. Special training can be provided in the update of this table if required.

On payment of application money, the system defaults the correct account into the Pay Application Money screen.

This alternative would normally not be viable for Brokers due to the risk involved in updating the posting ledger default table correctly.

Alternative 2

Configuration Item APPGL = NO

- Set up one Application money default account. All Buy contract money is posted to this account.
- Create normal GL accounts for the rights in which you transact business. (This can be guided by looking at the Effective Date Report daily to see where new rights holdings are being created).
- Manually journal the application money from the default account to the new accounts on a daily basis.
- Pay application money to the Company from the GL account you have created by inserting the correct GL account into the Pay Application Money screen.

- Use the EOD Posting Analysis report for the G/L control account to view postings to this account on a daily basis. This enables the management of the manual journals.

Alternative 3

Configuration Item APPGL = NO

One System default account used to pay all application money. (There could be audit and reconciliation problems with this alternative and it is therefore not advised).

If you have any questions about this GBST product training sheet please contact the GBST service centre.

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Appendix 2 Contras Training Sheet

GBST Shares™ Training Sheet

Subject: Contrás
 Date of Issue: 15/10/2008 Version: Shares Release 6.4
 Author: Amelia Tan KB Ref: 809

Introduction

Rules for Doing Cash and Scrip Contrás

Cash and Scrip Contrás must be completed on the settlement date of the latter contracts. Ie if the buy contract settles today and the sell tomorrow, the contra should be done tomorrow.

Doing Contrás early will put profits into trust and will not reflect the true ageing position in the Aged Balances Report.

Scrip Contra Menu Paths



SCRIP PROCESSING
 CHESS
 SETTLEMENT 2
 CONTRAS
 CHESS Scrip Contra



SCRIP PROCESSING
 PRE-CHESS
 Scrip Contrás

Cash Contra Menu Path



RECEIPTS PAYMENTS AND GENERAL LEDGER
 CONTRAS AND JOURNALS
 Cash Contrás

Scenario 1

Client buys stock on day 1 and settles on day 4.

Same client sells stock on day 2 and settles on day 5

PM Day 4:- Stock received from CHESS and moved to Unpaid/Accum. Hold units in Unpaid/Accum pending settlement on day 5.

AM Day 5:- Complete scrip contra, pay client cheque for any profit or receipt funds for any loss. This will close cash and scrip. Prime settlement account with stock held in Unpaid/Accum.

Scenario 2

Client sells stock on day 1 and settles on day 4. Same client buys stock on day 2 and settles on day 5.

AM Day 4:- Client does not have stock, broker has to borrow from lending institution to meet market obligation.

AM Day 5:- Complete scrip contra. Pay client cheque for any profit or receipt funds for any loss incurred.

PM Day 5 Stock received from CHESS, use to repay lending institution.

Important Notes for Scrip Contras

- + Cannot contra PSC settlement instructions with other settlement instruction types if there are zero shares in PSC notional. Change the PSC instruction to CTS and then it will process.
- + Buy contract notes will show a warning if the cnote is not "paid up". The contra may still proceed.
- + Can't contra ex against cum stock. Can only contra at the end of the record period.

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Appendix 3 Setting Up Bank Accounts Training Sheet

GBST Shares™ Training Sheet

Subject: Setting Up Bank Accounts
 Date of Issue: 15/10/2008 Version: Shares Release 6.4
 Author: Amelia Tan KB Ref: 800

Introduction

Brokers may need to open a new Bank Account or change an existing one. Bank accounts are General Ledger Accounts. If changing accounts, the old bank account will need to remain in the system, as all monies will require to be moved to another bank account in the system and reconciliation will need completion: It is possible to delete GL accounts at Version 5.2.1, but Brokers would leave the old account in the system for historical ledger enquiry purposes. It could perhaps be renamed to reflect the inactive status.

Step 1



RECEIPTS PAYMENTS AND GENERAL
 LEDGER
 LEDGERS
 General Ledger Accounts

Open a General Ledger account.

Account Class should be "Bank"

(Normally use of the words TRUST or GENERAL as the "Account Code" will enable everyone to quickly recognise the Bank account being used.)

Step 2



RECEIPTS PAYMENTS AND
 GENERAL LEDGER
 CHEQUES
 Automatic Cheque Setup

- Input the GL code chosen set up in Step 1.
- The system will ask if you want to convert the bank account to a cash account, to which you should answer "Yes".
- Enter the currency, the BSB code, Bank Name, Branch, Bank A/C Number and Bank A/C Name (ie. The number and name of the account used when depositing or withdrawing at the bank) in the designated fields.
- If this Bank account is to be included in the daily trust

formula, that is monies recorded in the system for this account are to be included in the comparison of actual funds (ie Bank accounts and ASX trust position) to client positions (ie. What should be in trust), then insert "Yes" to the field "Trust".

- If this bank a/c will be issuing automatic cheques, insert "Yes" to the field "Auto cheque".
- The field "Remit. Adv" is not used.

NB. There will need to be a separate GL account created for each market to represent the bank account at Step 1. Code these accounts so their market is recognisable. For example, GEN-NYSE for General bank account in NYSE market.

Each of these accounts will need to be inserted at Step 2 with the currency concerned.

Step 3

If auto cheques are to be used, then printing details need to be set out in the "Printing" strip menu item. (You may need to discuss this with the GBST Implementation Team if the cheque format needs programming).

- + Cheque stationery needs to be entered in the "stationery" strip menu item,
- + When a block of cheque stationery is in the system you will use the F5 key to "activate" the block of cheques.

This completes the set up of the account.

Configuration Items

These should be set in order to govern the default bank account in the client payment and receipt screens. (These defaults can be overwritten at time of data entry).

DEFPC – In all Client Payments Screens
 DEFPG – In all GL Payments Screens
 DEFRC – In all Clients Receipts Screens
 DEFRC – In all GL Receipts Screens

Use of Treasury

Use of these new accounts in conjunction with Bank Reconciliation and direct Entry banking will require:

- + Liaison with your I.T. department to ensure banking system connection.
- + In Shares™, Transport Package Usage.
- + In Shares™, UID Maintenance.

Transport Package Usage



RECEIPTS PAYMENTS AND GENERAL
LEDGER
TREASURY
Transport Package Usage

Highlight the desired supported banking package line.
Press [ENTER].
Set the "Used" field to "Yes".



Field	Content
Used	Yes

UID Maintenance for Bank Reconciliation



RECEIPTS PAYMENTS AND GENERAL
LEDGER
TREASURY
UID Maintenance

Repeat for required bank accounts.

NOTE: Make sure you have the first statement file to be loaded before creating the UID. Shares will create unreconciled items from the date this is set up. The statement must be loaded on the day the UID is created. Once the statement is loaded, lodge an SR to alert the GBST Financials Team who need to initialise the bank reconciliation by balancing existing outstanding items.

The Broker's Bank Reconciliation report (done externally to Shares) will be required by the Financials Team to balance the bank rec. Please ensure this is faxed on the same day and that the Financials Team is aware of the fax.



Press [INSERT].
Select the required bank account.
Insert new UID Details.

Field	Contents
Treasury Service	BR
Transaction Type	Note: Not Applicable to Bank Reconciliation

Transport Package	Use <F2> to select the desired package
Agent Reference	Note: Not Applicable to Bank Reconciliation
MM Institution Code	Note: Not Applicable to Bank Reconciliation
Active	Yes

This will activate the bank reconciliation function for the selected bank account. It will also initiate the creation of un-presented cheque bank reconciliation items to help the GBST Financial Team "balance" the bank reconciliation equation, before the Broking House begins daily reconciliation for itself.

UID Maintenance for direct Entry (Banking)



RECEIPTS PAYMENTS AND GENERAL
LEDGER
TREASURY
UID Maintenance

Press [INSERT]
Select the required bank account.
Insert new UID details. Note: You will have to insert a second time if you wish to support both CREDIT & DEBIT banking facilities.

Field	Contents
Transaction Service	DE
Transaction Type	Credit (Debit)
Transport Package	Use <F2> to select the desired package
Treasury UID	The UID (User Identification) number given to you by the bank when setting up this facility.
MM Institution Code	Note: Not Applicable to direct entry
Active	Yes

Changing Bank Accounts

If changing the bank account, care will be needed in reconciliation, and internal management of the changeover essential.

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16. What If I Have Any Questions?

If you have any questions about this GBST product training course please contact the GBST service centre.

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Date: 18/05/2015 Trade day: 6472
Time: 3:59 pm
** BBY **

Trust Movements Report- AUD

Page: 1
shcore/trstrerp.p
lxp

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Opening Balance:      7,153,605.71
Cash In:             2,229,886.06
Cash Out:            6,108,506.90 Cr
Adjustments:         3,392,031.18
-----
Current Balance:     6,667,016.05

Required Balance:    6,538,691.30
Trust Buffer:         0.00
-----
Tot Reqd Balance:    6,538,691.30

Movement Required:   128,324.75 Cr AUD

```