
CLEANED TRIAL BALANCE

Project Description

Data Gathering Document

Version 1.0 | Date Created: 10/08/2025

I. Document References

Ticket Number (from Sapphire):			
Revision Number	Date	Author (s)	Brief Description of Change
1			Initial draft

II. Requirements

Requirement Type	Process / Module	Priority	Status
Cleaned Trial Balance	Accounting	High	New
Requirement Description:			
Purpose & Description:			
<p>The purpose of this automation is to streamline the process of preparing and cleaning the Trial Balance (TB) data by minimizing manual intervention, reducing errors, and ensuring data consistency and accuracy across financial reports.</p> <p>This automation extracts raw Trial Balance data from Ideal Wealth and Funds, performs data cleansing (such as formatting, account mapping, and validation), and generates a standardized, cleaned TB output ready for analysis and reporting. The process ensures timely availability of accurate financial data for management and compliance reporting.</p>			
Input:			
<p>Source file will be from:</p> <ol style="list-style-type: none"> 1. Ideal Wealth and Funds applications csv files as follows: <ol style="list-style-type: none"> a. TB b. COA 2. Manual files from Fund Accounting <ol style="list-style-type: none"> a. Chart of Accounts Mapping. 			
Output:			
<p>The Cleaned Trial Balance Report will be prepared in accordance with the layout and details shown in the attached sample.</p>			

1. Cleaned Trial Balance

- a. One (1) file per Fund
- b. File Name Format: TB (Fund Name) as of (Date)
Sample: TB PEFI as of December 31, 2024
- c. Do not include COA with zero balance



TB PEFI as of
December 31, 2024.xlsx

2. Monthly Trial Balance

- a. One (1) file per Fund
- b. File Name Format: Monthly TB (Fund Name) (Year)(Month)
Sample: Monthly TB PEFI 2025 (September)
- c. Do not include COA with zero balance



Monthly TB PEFI 2025
(February).xlsx

Frequency: Daily / Monthly / Quarterly/ Yearly

Mapping:

The attached document provides the reference mapping for the generated output file, including the corresponding sheets, columns, and any formulas required to derive the data from the input source.

File	Sheet	Column	Data Source
Trial Balance	IWF	N/A	System
	Pivot	Column C-K	System
		Column A-B	Chart of Accounts Mapping
	TB FS Format	Column A-C	Chart of Accounts Mapping
		Column D-K	System
Chart of Accounts Mapping	Chart of Accounts	Column A	System

		GL Account	accountname (system)
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Process Document: Cleaned Trial Balance

1. Download Trial Balance

1.1. Log in to System and go to Operations >> Accounting >> Trial Balance Statement

The screenshot shows the iDEAL Funds application dashboard. On the left, there is a navigation menu under 'Operations' with several options like Dealing, Primary Market, Banking, Security Events, Valuation, Income/Expense Management, and Accounting. Under Accounting, the 'Trial Balance Statement' option is highlighted with a red box. To the right of the menu, there is a chart titled 'AUM Performance' showing various funds' assets under management. Below the chart, there is a section for 'Portfolio v/s Benchmark Performance (Last 1 week)'.

1.2. Select date range

Date “from and to” should be the same as the date of the TB report to be processed.

This screenshot shows the 'Trial Balance Statement' report page. At the top, there is a search bar with 'From' set to '10-10-2025' and 'To' set to '10-10-2025'. Below the search bar is a table with columns for Book, Level 1 Account, Level 2 Account, Account Name, Portfolio, Portcode, and Ext. Portfolio Code. The table contains two rows of data.

Book	Level 1 Account	Level 2 Account	Account Name	Portfolio	Portcode	Ext. Portfolio Code
1 MAIN ACCOUNT	Bangko Sentral Ng Pilipinas Provident Fun...	Asset	A/R - Others PHP	Bangko Sentral Ng Pilipinas Provl...	607896	
2 MAIN ACCOUNT	Bangko Sentral Ng Pilipinas Provident Fun...	Asset	ACCRUED INTEREST RECEIVABLE	Bangko Sentral Ng Pilipinas Provl...	607896	

1.3. Click and download CSV file.

The screenshot shows a software interface for 'IDEAL Funds' with a 'Trial Balance Statement' tab selected. A context menu is open over a list of account entries, with the 'Download CSV' option highlighted by a red box.

Level 1	Level 2	Level 3
PHILEQUITY FUND, INC.		
Asset	A/R - Others PHP	PHILEQUITY FUND, INC.
Asset	ACCOUNTS RECEIVABLE	PHILEQUITY FUND, INC.
Asset	ACCOUNTS RECEIVABLE	PHILEQUITY FUND, INC. MMP
Asset	AIR - MMP - PHP	PHILEQUITY FUND, INC.
Asset	AIR - MMP - PHP	PHILEQUITY FUND, INC. MMP

2. Organize Trial Balance

2.1. Open the downloaded CSV file and save as Excel Workbook.

The screenshot shows the 'Save As' dialog in Excel. The 'Save As' type dropdown is set to 'Excel Workbook (*.xlsx)'. A red box highlights the 'Save' button at the bottom right.

2.2. Select any active cell and click Insert > Pivot Table

The screenshot shows the Excel ribbon with the 'Insert' tab selected. The 'PivotTable' icon is highlighted with a red box. A 'PivotTable from table or range' dialog is open, showing the range 'A1:V51129' and options for 'New Worksheet' and 'Existing Worksheet'. The main worksheet area shows a large dataset of account transactions.

2.3. Organize Pivot Table as follow:

- Columns: level1accountname (Fund Name)
- Rows: accountname (GL Account)
- Values: Sum of netamt (Balance)

The screenshot shows the 'PivotTable Fields' pane. The 'Columns' section has 'level1accountname' assigned. The 'Rows' section has 'accountname' assigned. The 'Values' section has 'Sum of netamt' assigned.

	A	B	C	D	E	F	G	H	I	J	K
1											
2	Sum of netamt		Column Label								
3	Row Labels		GOVERNMENT S Philequity Alph: Philequity Alph: PHILEQUITY DIV PHILEQUITY DO PHILEQUITY FU PHILEQUITY MA Philequity MSC PHILEQUITY PE PHILEQUITY PS								
4	ANNUAL FEE - DIRECTOR				611777.783						
5	Annual Fee - Director				164444.44	153.63	0			17111.11	386111.11
6	BIR Registration/License Fee				0	0	0			0	0
7	Business Permit				0	0	-0.001745011			-0.004436667	0
8	Doc. Stamp Tax				220	186.0499321	220			29.996	189.999
9	Legal & Professional Fees				-0.001	1512.316033	0			0	0
10	Other Insurance				0	0.000553579	0			0	0
11	Other Taxes				-2546634.245	0	-10668857.31			0	-1932597.349
12	Per Diem - Director				75944.67	98.89	34843.11	-90000		5777.78	133611.12
13	Printing & Reproduction				0	-0.00092131	-0.003			0	0
14	SEC Registration/License Fee				195	136.31	12195			-11825	75
15	Transportation & Travel				0	0					

3. Chart of Accounts Mapping

3.1. On the Shared Folder, go to PEMI 2012 >> 2024 Files for Retention >> Fund Accounting >> Funds Trial Balance and open Chart of Accounts Mapping file.

3.1.1. If there's a new chart of account, Fund Accounting shall update the mapping and save as of date updated. File name Chart of Accounts Mapping as of (date).

3.1.1.2. To update the chart of accounts, go to Masters >> Account Master >> Chart of Accounts and download csv.

Account ID	Account Name	Level 1	Level 2	Levels	Include in AUM	Account Type	Sub Account Type	Currencycode	Active Status
329	Business Permit	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES
330	SEC Registration/License Fee	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES
331	BIR Registration/License Fee	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES
332	Doc. Stamp Tax	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES
333	Community TAx Cert (CTC)	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES
334	Other Taxes	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES
335	Transaction Costs	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES
336	Management Fee	GOVERNMENT SERVICE IN...	Expense	3	NO	P/L	EXPENSE	PHP	YES

Not secure 172.31.11.79:8888/WEALTH_FUNDS/Framework/Home.jsp?#V385

iDEAL Funds

Chart of Accounts ☆

Add | Modify | Delete | Undelete | Authorise | Unauthorise | Activate | Deactivate | Include for AUM flag | Add from IMA COA Template

Book MAIN ACCOUNT

Book	Account ID	Level1	Level2	Level3	Include in AUM	Account Type	Sub Account Type	Currencycode	Active Status
1 MAIN ACCOUNT	1329	GOVERNMENT SERVICE IN...	Expense	3 NO	P/L	EXPENSE	PHP	YES	
2 MAIN ACCOUNT	1330	GOVERNMENT SERVICE IN...	Expense	3 NO	P/L	EXPENSE	PHP	YES	
3 MAIN ACCOUNT	1331	GOVERNMENT SERVICE IN...	Expense	3 NO	P/L	EXPENSE	PHP	YES	
4 MAIN ACCOUNT	1332	GOVERNMENT SERVICE IN...	Expense	3 NO	P/L	EXPENSE	PHP	YES	
5 MAIN ACCOUNT	1333	GOVERNMENT SERVICE IN...	Expense	3 NO	P/L	EXPENSE	PHP	YES	

3.1.1.2. Open downloaded csv file.

RD - Chart of Accounts

Management Fee

book	Account ID	accountname	level1accountname	level2accountname	levels	include_for_aum	accounttype	accountsub
1	1329	Business Permit	GOVERNMENT SERVICE INSURANCE SYSTEM-500032	Expense	3 NO	P/L	EXPENSE	
2	1330	SEC Registration/License Fee	GOVERNMENT SERVICE INSURANCE SYSTEM-500032	Expense	3 NO	P/L	EXPENSE	
3	1331	BIR Registration/License Fee	GOVERNMENT SERVICE INSURANCE SYSTEM-500032	Expense	3 NO	P/L	EXPENSE	
4	1332	Doc. Stamp Tax	GOVERNMENT SERVICE INSURANCE SYSTEM-500032	Expense	3 NO	P/L	EXPENSE	
5	1333	Community TAX Cert (CTC)	GOVERNMENT SERVICE INSURANCE SYSTEM-500032	Expense	3 NO	P/L	EXPENSE	
6	1334	Other Taxes	GOVERNMENT SERVICE INSURANCE SYSTEM-500032	Expense	3 NO	P/L	EXPENSE	
7	1335	Transaction Costs	GOVERNMENT SERVICE INSURANCE SYSTEM-500032	Expense	3 NO	P/L	EXPENSE	

3.1.1.3. Delete other column except Column C (accountname). Remove duplicate base on accountname column.

RD - Chart of Accounts

accountname

Remove Duplicates

To delete duplicate values, select one or more columns that contain duplicates.

Select All Unselect All My data has headers

Columns Column A

3.1.1.4. Open Chart of Accounts Mapping file and use “VLOOKUP” to get the data for column TB Account, Account Type and FS Classification.

RD - Chart of Accounts							
File		Home		Insert		Draw	
Page Layout		Formulas		Data		Review	
Data		Get & Transform Data		Queries & Connections		Sort & Filter	
B2							
	=VLOOKUP(\$A2, [Chart of Accounts Mapping as of 10.10.2025.xlsx]Chart of Accounts Mapping!\$A:\$D, 2, FALSE)						
1	GLAccount	B	TB Account Name	C	FS Classification	D	
2	A/P - Other		A/P - Others		Liability	Accrued Expenses and Other Liabilities	
3	A/P - Others		A/P - Others		Liability	Accrued Expenses and Other Liabilities	
4	A/P-OTHER		A/P - Others		Liability	Accrued Expenses and Other Liabilities	
5	ACCOUNTS PAYABLE		A/P - Others		Liability	Accrued Expenses and Other Liabilities	
6	A/P - Others - USD		A/P - Others		Liability	Accrued Expenses and Other Liabilities	
7	ACCOUNTS RECEIVABLE		Accounts Receivable		Asset	Loans and receivables	
8	A/R - Others PHP		Accounts Receivable		Asset	Loans and receivables	
9	A/R - Others USD		Accounts Receivable		Asset	Loans and receivables	
10	Discount on Accounts Receivable		Accounts Receivable		Asset	Loans and receivables	
11	Accounts Receivable - Discounted		Accounts Receivable		Asset	Loans and receivables	
12	Accrued Exp. Payable - PHP		Accrued Exp. Payable		Expense	Accrued Expenses and Other Liabilities	
13	Accrued Exp. Payable - USD		Accrued Exp. Payable		Expense	Accrued Expenses and Other Liabilities	

3.1.1.5. If the result is “N/A”, Fund Accounting shall encode necessary mapping on Chart of Accounts Mapping file and save as of date updated

4. Incorporate Chart of Account on the Trial Balance

4.1. On the Trial Balance file >> Pivot sheet, copy and paste as values the table

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Sum of netamt												
2	GOVERNMENT SI Philequity Alpha Philequity Alpha PHILEQUITY DIVI PHILEQUITY DOL PHILEQUITY FUN PHILEQUITY MAN Philequity MSC1 PHILEQUITY PES1 PHILEQUITY PSE1 INDEX FUND												
3	ANNUAL FEE - DIRECTOR												
4	Annual Fee - Director												
5	BIR Registration/License Fee												
6	Business Permit												
7	Doc. Stamp Tax												
8	Legal & Professional Fees												
9	Other Insurance												
10	Other Taxes												
11	Per Diem - Director												
12	Printing & Reproduction												
13	SEC Registration/License Fee												
14	Transportation & Travel												
15	(Gain)Loss on Maturity of FVPL-Bonds-USD												
16	(Gain)Loss on Sale of FVPL-Bonds-PHP												
17	(Gain)Loss on Sale of FVPL-Bonds-USD												
18	(Gain)Loss on Valuation of FVPL-Bonds-PhP												
19	(Gain)Loss on Valuation of FVPL-Bonds-USD												
20	A/P - Other	0	40110980										
21	A/P - Others		39822947										
22	A/P - Others - USD												
23	A/P-OTHER		-92725.28										
24	A/R - Others PHP			172577.6									
25	A/R - Others USD				2409.8								
26	ACCOUNTS PAYABLE	12800000	0	0	0	0	0	-213164744	0	0	0		
27	ACCOUNTS RECEIVABLE	-12801706.68	-0.02	-2.04992E-12	-0.029999697	-1.6	-0.169999003	-438276468.3	-0.16	0.100000102	-1387.4		
28	Accounts Receivable - Discounted												
29	ACCURRED EXP. PAYABLE - PHP		-138394.778	-0.1	-69554.869	67060.573	-514943.383		-131427.93	-116709.333	-188543.196		
30	Accrued Exp. Payable - USD										-295.69		
31	ACCURRED INTEREST RECEIVABLE	2498149.12											
32	ADDITIONAL PAID-IN CAPITAL				-447168475.1	-4385215.385	-7906113683		-6978076.59	-165886318.6	-3029034504		

4.2. Modify column header for easy identification.

	GL Account	PAOF	PAOFs	PDYFI	PDIF	PEFI	PMPI	PPBF	PPSE
1	ANNUAL FEE - DIRECTOR			164,444.44	153.63	611,777.78			
2	Annual Fee - Director								
3	BIR Registration/License Fee								
4	Business Permit								
5	Doc. Stamp Tax			220.00	186.05	220.00		30.00	190.00
6	Legal & Professional Fees			(0.00)	1,512.32				
7	Other Insurance								
8	Other Taxes			(2,546,634.24)		(10,668,857.31)			(1,832,597.35)
9	Per Diem - Director			75,944.67	98.89	34,843.11		5,777.78	133,611.12
10	Printing & Reproduction			(.00)	(.00)	(.00)			
11	SEC Registration/License Fee			195.00	136.31	12,195.00		(11,825.00)	75.00
12	Transportation & Travel								
13	(Gain)Loss on Maturity of FVPL-Bonds-USD					(498.00)			
14	(Gain)Loss on Sale of FVPL-Bonds-PHP								
15	(Gain)Loss on Sale of FVPL-Bonds-USD								
16	(Gain)Loss on Valuation of FVPL-Bonds-PhP								
17	(Gain)Loss on Valuation of FVPL-Bonds-USD								
18	(Gain)Loss on Valuation of FVPL-Bonds-USD								
19	(Gain)Loss on Valuation of FVPL-Bonds-USD					(0.00)			
20	A/P - Other	(40,110,980.95)	5,229.00	(891,536.08)	539,771.82	(12,927,402.28)	(114,266.44)	(1,168,938.00)	(3,583,072.90)
21	A/P - Others	39,822,947.35	(5,229.00)						
22	A/P - Others - USD								
23	A/P-OTHER		(92,725.28)						
24	A/R - Others PHP			172,577.60				69,000.00	52,887.38
25	A/R - Others USD					2,409.80			
26	ACCOUNTS PAYABLE								

4.3. Insert 2 columns before GL Account column. Insert “XLOOKUP” formula to get TB Account and Account Type from Chart of Accounts file.

			GL Account	PAOF	PAOFs	PDYFI	PDIF	PEFI	PMPI	PPBF	PPSE
1	TB Account	Account Type	ANNUAL FEE - DIRECTOR								
2	Annual Fee - Director	Expense	Annual Fee - Director				164,444.44	153.63			
3	Annual Fee - Director	Expense	BIR Registration/License Fee				-	-	17,111.11	386,111.11	
4	BIR Fees	Expense	Business Permit				(0.00)	(0.00)	-	-	
5	Municipal Permit	Expense	Doc. Stamp Tax			220.00	186.05	220.00	30.00	190.00	
6	Documentary Stamp Tax	Expense	Legal & Professional Fees			(0.00)	1,512.32	-	-	-	
7	Professional Fees	Expense	Other Insurance			-	0.00	-	-	-	
8	Other Insurance	Expense	Other Taxes			(2,546,634.24)	-	(10,668,857.31)	-	(1,932,597.35)	
9	Other Taxes	Expense	Per Diem - Director			75,944.67	98.88	34,843.11	5,777.78	133,611.12	
10	Per Diem - Director	Expense	Printing & Reproduction			-	(0.00)	(0.00)	-	-	
11	Printing and Reproduction	Expense	SEC Registration/License Fee			195.00	136.31	12,195.00	(11,825.00)	75.00	
12	SEC Fees	Expense	Transportation and Travel			-	-	-	-	-	
13	Transportation and Travel	Expense									
14	Trading Gain / Loss	Income									

4.4. Copy column A (TB Account) and column B (Account Type) to a new sheet for TB FS Format and delete duplicate TB Account.

A	B	C	D	E
1	TB Account	Account Type		
2	Annual Fee - Director	Expense		
3	Annual Fee - Director	Expense		
4	BIR Fees	Expense		
5	Municipal Permit	Expense		
6	Documentary Stamp Tax	Expense		
7	Professional Fees	Expense		
8	Other Insurance	Expense		
9	Other Taxes	Expense		
10	Per Diem - Director	Expense		
11	Printing and Reproduction	Expense		
12	SEC Fees	Expense		
13	Transportation and Travel	Expense		
14	Trading Gain / Loss	Income		

4.5. Add column for FS Classification. Insert “VLOOKUP” formula to get FS Classification from Chart of Accounts file.

1	TB Account	Account Type	FS Classification								
2	Cash in Bank	Asset	Cash and Cash Equivalents								
3	MMP	Asset	Cash and Cash Equivalents								
4	Investment in Bonds	Asset	Financial assets at fair value through profit or loss								
5	Investment in Bonds - AMG	Asset	Financial assets at fair value through profit or loss								
6	Investment in Equity - AMG	Asset	Financial assets at fair value through profit or loss								
7	Investment in Equity	Asset	Financial assets at fair value through profit or loss								
8	Investment in UITF	Asset	Financial assets at fair value through profit or loss								
9	Accounts Receivable	Asset	Loans and receivables								
10	Accrued interest Receivable	Asset	Loans and receivables								
11	Dividend Receivables	Asset	Loans and receivables								
12	Due from Brokers	Asset	Loans and receivables								
13	Due from Intercompany	Asset	Loans and receivables								
14	Due from Others	Asset	Loans and receivables								

4.6. Copy column header of the funds. Insert “SUMIF” formula to get the total amount per TB Account.

TB as of December 31, 2024										
D2	Account Type FS Classification	PAOF	PAOFs	PDFI	POIF	PEFI	PMPI	PPBF	PPSE	
1 TB Account										
2 Cash in Bank	Asset Cash and Cash Equivalents	4,654,413.42	278,396.16	148,908.39	101,172,867.99	2,501,295.99	7,954,208.31	15,001,975.48		
3 MMP	Asset Cash and Cash Equivalents	-	680,000.00	186,000,350.00	1,600,000.00	617,000,000.00	-	12,000,000.00		17,000,000.00
4 Investment in Bonds	Asset Financial assets at fair value through profit or loss	-	-	-	2,166,716.00	-	-	-		
5 Investment in Bonds - AMG	Asset Financial assets at fair value through profit or loss	(13,268,217.85)	-	203,099,235.63	-	889,649,896.04	4,579,472.24	-	(135,125,259.69)	
6 Investment in Bonds - AMG	Asset Financial assets at fair value through profit or loss	-	291,573,165.07	2,061,218,441.39	-	7,296,359,868.39	304,541,765.65	-	3,610,894,202.15	
7 Investment in Equity	Asset Financial assets at fair value through profit or loss	-	-	-	-	-	-	-		
8 Investment in OIIF	Asset Financial assets at fair value through profit or loss	-	-	-	-	-	-	-		
9 Accounts Receivable	Asset Loans and receivables	(0.05)	(1.60)	172,577.40	2,408.04	(0.07)	(1,287.56)	69,000.10	51,499.98	
10 Accrued Interest Receivable	Asset Loans and receivables	0.00	1,428.00	32,466.80	91,500.11	-	1,603,956.77	10,388.91		
11 Dividend Receivable	Asset Loans and receivables	172,177.98	-	183,125.00	18,339,030.97	447,248.47	0.60	4,803,000.00		
12 Due from Brokers	Asset Loans and receivables	(97,264,565.10)	(20,223,468.34)	(3,123,680.01)	10,994,670.60	(6,954,918.49)	(0.00)	(0.02)		
13 Due from Intercompany	Asset Loans and receivables	-	-	-	-	-	-	-		
14 Due from Others	Asset Loans and receivables	-	(1,023,872.89)	-	(0.00)	(6,777,602.48)	-	0.01	-	
15 Due from PEMI	Asset Loans and receivables	-	-	-	-	-	-	-		
16 Other Receivable	Asset Loans and receivables	-	-	-	-	-	-	-		
17 VAT Taxes	Asset Other	-	-	0.00	0.00	0.00	0.08	89,523.00	0.00	
18 Prepaid Expenses	Asset Other Assets	-	-	(0.00)	-	-	-	-	-	
19 Allowance for Prob. Losses	Asset Other Expense	-	(0.01)	-	(0.01)	-	-	-	-	
20 Miscellaneous Deposit	Asset Other Expense	-	-	-	-	-	-	-	-	
21 A/P - Others	Liability Accrued Expenses and Other Liabilities	(380,758.88)	-	(891,536.09)	3,815.16	(12,927,402.81)	(114,266.44)	(1,169,438.01)	(3,544,268.99)	
22 Doc Stamps Payable	Liability Accrued Expenses and Other Liabilities	(23,432.96)	(8.21)	(20,800.00)	(5,225.75)	(4,066,000.00)	(21,879.68)	(1,241.57)	(16,862.14)	
23 Due to Brokers	Liability Accrued Expenses and Other Liabilities	-	-	(27,147,800.69)	-	(0.00)	-	-	-	
24 Due to Intercompany	Liability Accrued Expenses and Other Liabilities	-	-	(61,821.00)	(150.00)	(150.00)	-	(130.00)	-	
25 Due to PEMI - Exit Fee	Liability Accrued Expenses and Other Liabilities	216,216.44	0.01	735,546.58	(20,050.76)	516,690.66	1,052,445.14	(1,604.68)	(793.28)	
26 Due to PEMI - Sales Load Fee	Liability Accrued Expenses and Other Liabilities	-	-	(108.26)	-	(3,824.70)	(150.01)	-	(324.78)	
27 Due to PEMI - Management Fee	Liability Accrued Expenses and Other Liabilities	(233,457.89)	(955.61)	(2,271,655.12)	(2,278.74)	(8,179,463.37)	(183,059.42)	(193,292.54)	(2,122,458.27)	
28 Due to Unholders	Liability Accrued Expenses and Other Liabilities	0.00	(0.00)	0.01	(0.08)	13,000.00	0.00	15,000.00	0.00	
29 Withholding tax payable	Liability Accrued Expenses and Other Liabilities	10,500.00	-	-	-	-	-	-	-	
30 Final Tax Payable	Liability Accrued Expenses and Other Liabilities	(118,351.26)	-	(645,973.96)	(2,906.09)	(2,137,838.28)	(97,301.62)	(174,184.21)	(583,404.74)	
31 Income Tax Payable	Liability Accrued Expenses and Other Liabilities	-	-	-	-	-	-	-	-	
32 Income Tax Payable	Liability Other Expense	-	-	0.00	-	0.00	-	-	-	
33 Dividends Payable	Income Dividends	(9,220,192.27)	-	(130,941,729.34)	-	(260,698,539.61)	(8,908,253.71)	-	(108,214,858.14)	
34 Dividend Income	Income Dividends	-	-	(7,052,167.29)	(155,829.24)	(36,791,954.92)	(6,106.62)	(16,310,891.78)	(1,829,730.30)	
35 Interest Income	Income Interest	(638,725.55)	(30,644.31)	(160,724.10)	(8,385.19)	(4,809,463.29)	-	-	(107,224.48)	
36 Miscellaneous Income	Income Miscellaneous Income	-	-	(22,532,735.42)	(498.00)	(466,384,698.26)	3,845,502.18	-	(14,106,992.03)	
37 Trading Gain / Loss	Income Net gain (loss) on financial assets at fair value through profit or loss	(8,446,420.82)	-	(27,074.74)	(277.65)	-	-	-	-	
38 Trading Gain / Loss	Income Net gain (loss) on financial assets at FVTPL	-	-	(138,394.78)	(0.10)	(69,554.87)	(514,943.38)	(131,427.93)	(188,839.09)	
39 Accrued Exp. Payable	Expense Accrued Expenses and Other Liabilities	-	-	(15,950.59)	-	-	-	-	-	
40 VAT Payable	Expense Accrued Expenses and Other Liabilities	-	-	-	-	-	-	-	-	
41 Commission expense	Expense Commission	2,847,138.60	-	10,716,511.39	73,404.92	8,677,030.63	997,903.47	-	924,498.55	
42 Annual Fee - Director	Expense Director's Fee	17,111.11	-	164,444.44	155,63	611,777.78	-	-	17,111.11	
43 Annual Fee - Director	Expense Director's Fee	127,741.50	6,128.85	1,410,435.50	151,011.11	7,358,392.83	1,221.41	3,262,138.41	365,798.12	
44 Corporate Income Tax	Expense Income Tax	-	-	-	-	-	-	-	-	
45 Management Fee	Expense Management Fee	46,046,995.28	45,804.40	205,259,898.51	3,760,533.61	168,078,895.52	47,505,423.33	3,697,598.88	43,790,294.12	
46 Other Insurance	Expense Other Expense	-	-	2,495.00	-	3,180.00	25.00	13,475.00	1,450.00	
47 Printing and Reproduction	Expense Other Expense	-	-	-	-	-	-	3,080.00	19,165.00	
48 Transportation and Travel	Expense Other Expense	-	-	-	-	-	-	-	-	

4.6.1 Final Output shall be one (1) file per fund and shall not include accounts with zero balance as of reporting date. File name format shall be TB (Fund Name) as of (Report Date).

A	B	C	D	E
1 Philequity Fund, Inc.				
2 Trial Balance				
3 as of December 31, 2024				
4				
5 TB Account	Account Type FS Classification		PEFI	
6 Cash in Bank	Asset Cash and Cash Equivalents		101172867.99	
7 MMP	Asset Cash and Cash Equivalents		617000000.00	
8 Investment in Equity - AMG	Asset Financial assets at fair value through profit or loss		890649696.04	
9 Investment in Equity	Asset Financial assets at fair value through profit or loss		7396359868.39	
10 Accounts Receivable	Asset Loans and receivables		-0.07	
11 Accrued interest Receivable	Asset Loans and receivables		915361.11	
12 Dividend Receivable	Asset Loans and receivables		10330651.97	
13 Due from Brokers	Asset Loans and receivables		10994670.60	
14 Due from Others	Asset Loans and receivables		-6772702.48	
15 A/P - Others	Liability Accrued Expenses and Other Liabilities		-12927402.81	
16 Doc Stamps Payable	Liability Accrued Expenses and Other Liabilities		-4066.50	
17 Due to Intercompany	Liability Accrued Expenses and Other Liabilities		-150.00	
18 Due to PEMI - Exit Fee	Liability Accrued Expenses and Other Liabilities		516690.66	

Process Document: Monthly Trial Balance

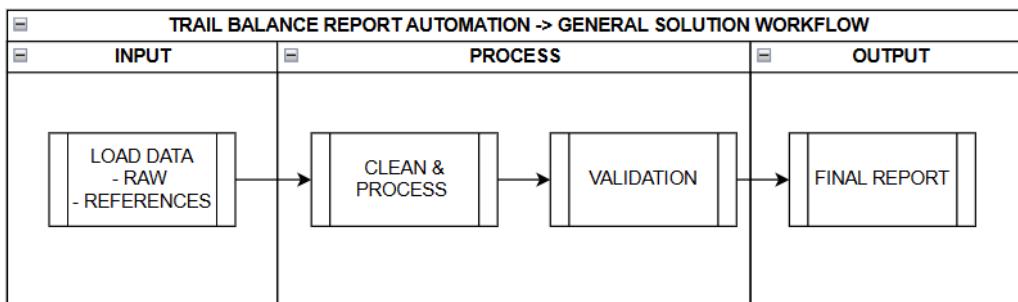
Step 1 – 4. Same as the process for Cleaned Trial Balance.

Final Output shall be one (1) file per fund and shall not include accounts with zero balance as of reporting date. File name format shall be Monthly TB (Fund Name) (Year) (Month).

A	B	C	D	E	F
1 Philequity Fund, Inc.					
2 Monthly Trial Balance					
3 as of February 28, 2025					
4					
5 TB Account	Account Type FS Classification		January	February	
6 Cash in Bank	Asset	Cash and Cash Equivalents	42,226,790.49	186,680,167.22	
7 MMP	Asset	Cash and Cash Equivalents	733,000,000.00	466,000,000.00	
8 Investment in Equity - AMG	Asset	Financial assets at fair value through profit or loss	272,360,183.26	542,208,509.49	
9 Investment in Equity	Asset	Financial assets at fair value through profit or loss	7,260,633,390.67	7,479,995,586.30	
10 Accounts Receivable	Asset	Loans and receivables	(0.23)	(0.23)	
11 Accrued interest Receivable	Asset	Loans and receivables	1,095,187.21	761,970.01	
12 Dividend Receivables	Asset	Loans and receivables	69,996.50	25,996,120.03	
13 Due from Brokers	Asset	Loans and receivables	12,800,349.98	17,909,393.26	
14 A/P - Others	Liability	Accrued Expenses and Other Liabilities	(12,562,276.23)	(14,568,384.77)	
15 Doc Stamps Payable	Liability	Accrued Expenses and Other Liabilities	(2,397.83)	(2,253.43)	
16 Due to Broker	Liability	Accrued Expenses and Other Liabilities	(15,697,813.84)	(134,590,466.81)	
17 Due to Intercompany	Liability	Accrued Expenses and Other Liabilities	(150.00)	(150.00)	
18 Due to PEMI - Exit Fee	Liability	Accrued Expenses and Other Liabilities	(6,672.46)	(7,905.33)	
19 Due to PEMI - Sales Load Fee	Liability	Accrued Expenses and Other Liabilities	(9,024.00)	(12,836.68)	
20 Due to PEMI - Management Fee	Liability	Accrued Expenses and Other Liabilities	(7,658,835.20)	(6,123,802.44)	
21 Withholding tax payable	Liability	Accrued Expenses and Other Liabilities	(4,006,420.01)	(1,817,528.48)	
22 Dividend Income	Income	Dividends	(210,580.51)	(26,206,700.04)	
23 Interest Income	Income	Interest	(3,272,271.76)	(5,554,308.20)	
24 Miscellaneous Income	Income	Miscellaneous Income	-	(0.30)	
25 Trading Gain / Loss	Income	Net gain (loss) on financial assets at fair value through profit or loss	67,225,750.65	61,865,537.81	
26 Accrued Exp. Payable	Expense	Accrued Expenses and Other Liabilities	(557,910.62)	(238,133.82)	
27 Commission expense	Expense	Commission	631,593.39	1,152,421.99	

Proposed Solution:

Automated Process Overview



The Proposal is to convert the manual process to these 3-step process guides.

1. Upload your Raw Data - Users will place the raw Trial Balance and Chart of Accounts files into a designated, shared folder.
2. Trigger the Report Processing - The system will perform all the necessary data cleaning, apply mapping rules, and some validation checks.
3. Access your Final Reports - Clean, formatted, and accurate reports will be automatically generated and saved in a final output folder.

User Process Guide

Overview

This guide explains how to upload input files for each fund and how the system automatically processes and generates output reports.

Step 1: Upload Your Data Files

Folder Location

- `data/raw/{year}/{month}/{day}/`

Example

- `data/raw/2025/January/01/`

Inside Each Fund Folder

You must have two subfolders:

- `Chart of Account/`
- └ `Chart of Accounts Raw.xlsx`
- `Trial Balance/`
- └ `TB_01_January 2025.xlsx`

Upload Rules

- Upload both files (Chart of Accounts and Trial Balance).
 - File names should be clear and avoid special characters.
 - Ensure files are complete before uploading.
 - You can upload directly or drag-and-drop into the shared folder.
-

Step 2: System Report Processing

Once files are uploaded:

1. User to manually trigger the report processing, this will process files from the raw/ folder.
2. It reads, validates, and cleans the data.
3. It applies the mapping from the reference folder (Chart of Accounts).
4. Cleaned and processed files are automatically generated inside the processed folder.

Processing Path Example

- `data/processed/Trail Balance/2025/January/{day}`
 - `└─ {fund_name}_TB_Cleaned_{day}_{month}_{year}.xlsx`
- `data/processed//Trail Balance/2025/Monthly/{month}`
 - `└─ {fund_name}_Monthly_TB_{month}_{year}.xlsx`
 - `└─ Trial Balance Processed.xlsx`

Estimated Time

Processing usually completes within 2–5 minutes per fund.

Step 3: View Outputs and Logs

Processed Output

All clean and formatted files are saved here:

- `data/processed/{Report_Name}/{year}/{month}/{day}/{fund_name}/`
- `data/processed/{Report_Name}/{year}/Monthly/{month}/{fund_name}/`

System Logs

You can monitor progress or troubleshoot via:

- `logger/{date_logs}/log_files`

Each log entry includes:

- Successfully processed funds

- Warnings (e.g., missing accounts)
 - Errors (e.g., invalid file format)
-

Quick Tips

Do:

- Keep backup copies of your original files.
- Upload both required files for each fund.
- Use clear folder names (fund names only).

Avoid:

- Uploading partial or empty files.
- Using special characters (e.g., @, #, &).
- Deleting files while the system is processing.