
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: | | | |
| <p>Purpose & Description:</p> <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> | | | |
| <p>Input:</p> <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. | | | |
| <p>Output:</p> <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

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



TB PEFI as of
December 31, 2024.xl

2. Monthly Trial Balance

- One (1) file per Fund
- File Name Format: Monthly TB (Fund Name) (Year)(Month)
Sample: Monthly TB PEFI 2025 (September)
- 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 |

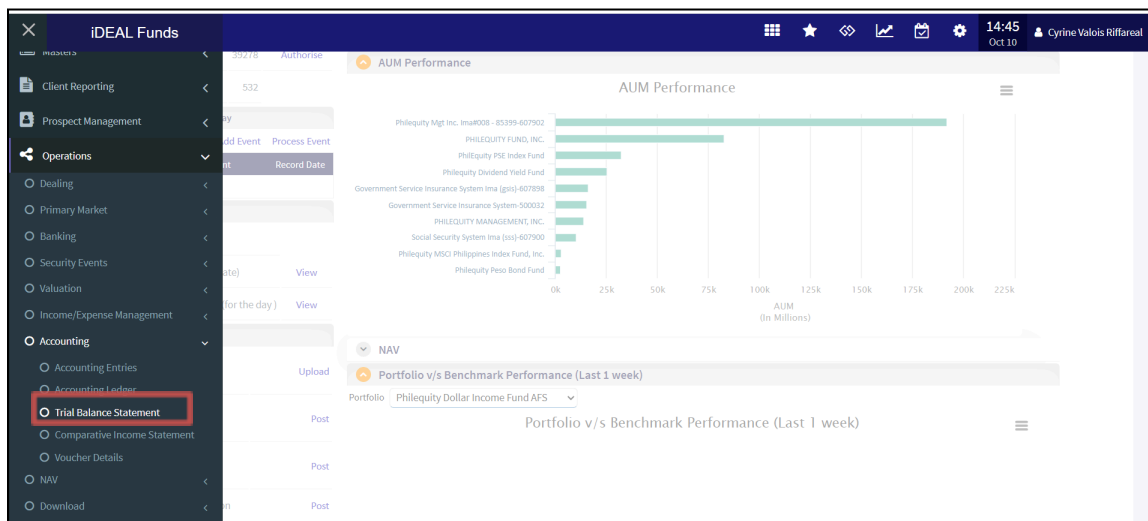
GL Account

accountname (system)

Process Document: Cleaned Trial Balance

1. Download Trial Balance

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



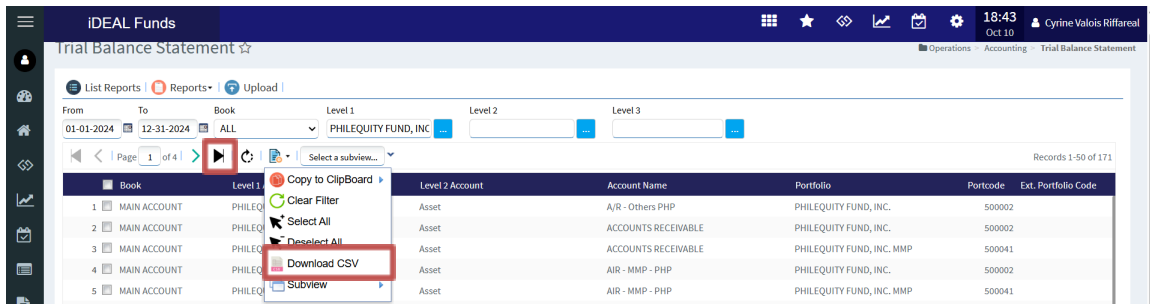
1.2. Select date range

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

The screenshot shows the 'Trial Balance Statement' report in the iDEAL Funds system. The date range is set from 10-10-2025 to 10-10-2025. The report displays a table with columns: Book, Level 1 Account, Level 2 Account, Account Name, Portfolio, Portcode, and Ext. Portfolio Code. The data shows two main accounts for 'Bangko Sentral Ng Pilipinas Provident Fun...' with assets, including 'A/R - Others PHP' and 'ACCRUED INTEREST RECEIVABLE'.

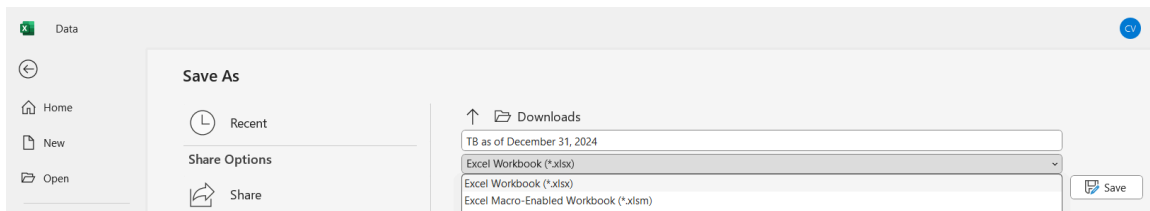
| Book | Level 1 Account | Level 2 Account | Account Name | Portfolio | Portcode | Ext. Portfolio Code |
|------|-----------------|--|--------------|-----------------------------|----------|--------------------------------------|
| 1 | MAIN ACCOUNT | Bangko Sentral Ng Pilipinas Provident Fun... | Asset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

1.3. Click and download CSV file.

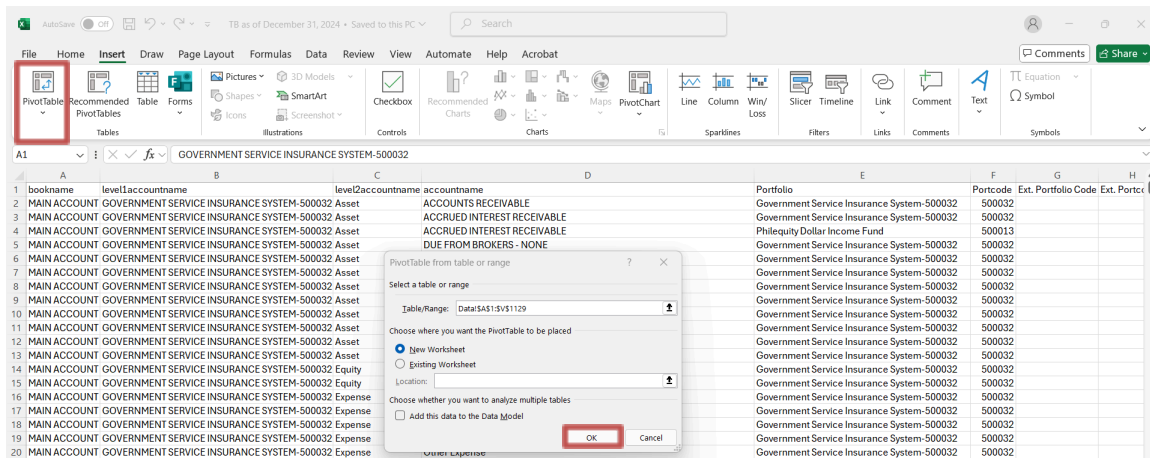


2. Organize Trial Balance

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

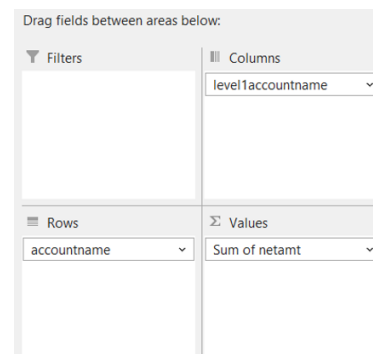


2.2. Select any active cell and click Insert >> Pivot Table



2.3. Organize Pivot Table as follow:

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



AutoSave Off TB as of December 31, 2024

File Home Insert Draw Page Layout Formulas Data Review View Automate Help Acrobat PivotTable Analyze Design

A50 AIR-FVTPL-TAXABLE-USD

| | 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 FUI | PHILEQUITY MA | Philequity MSCI | PHILEQUITY PE | PHILEQUITY PSI |
| 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.

> Pemi 2012 (\\192.168.1.110) (R:) > 2024 Files for Retention > Fund Accounting > Funds Trial Balance >

Sort View ...

| Name | Date modified | Type | Size |
|--|---------------------|---------------------------|-------|
| Chart of Accounts Mapping as of 10.10.2025 | 10/10/2025 10:25 PM | Microsoft Excel Worksheet | 20 KB |

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.

← → ↻ 172.31.11.79:8888/WEALTH_FUNDS/Framework/Home.jsp#V385

18:36 Oct 13 Cyrine Valois Riffareal

Masters - Account Master - Chart of Accounts

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

Select a subview...

Records 1-50 of 3840

| Account ID | Account Name | Level 1 | Level 2 | Levels | Include in AUM | Account Type | Sub Account Type | Currencycode | Active Status |
|------------|------------------------------|--------------------------|---------|--------|----------------|--------------|------------------|--------------|---------------|
| 229 | Business Permit | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| 230 | SEC Registration/License Fee | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| 231 | BIR Registration/License Fee | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| 232 | Doc. Stamp Tax | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| 233 | Community Tax Cert (CTC) | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| 234 | Other Taxes | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| 235 | Transaction Costs | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| 236 | Management Fee | GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |

| Level 1 | Level 2 | Levels | Include in AUM | Account Type | Sub Account Type | Currencycode | Active Status |
|--------------------------|---------|--------|----------------|--------------|------------------|--------------|---------------|
| GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |
| GOVERNMENT SERVICE IN... | Expense | 3 | NO | P/L | EXPENSE | PHP | YES |

3.1.1.2. Open downloaded csv file.

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

| accountname | | | | | | | | | | | | | | | | | | | |
|-------------|------------------------------|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| 1 | accountname | | | | | | | | | | | | | | | | | | |
| 2 | Business Permit | | | | | | | | | | | | | | | | | | |
| 3 | SEC Registration/License Fee | | | | | | | | | | | | | | | | | | |
| 4 | BIR Registration/License Fee | | | | | | | | | | | | | | | | | | |
| 5 | Doc. Stamp Tax | | | | | | | | | | | | | | | | | | |
| 6 | Community Tax Cert (CTC) | | | | | | | | | | | | | | | | | | |
| 7 | Other Taxes | | | | | | | | | | | | | | | | | | |
| 8 | Transaction Costs | | | | | | | | | | | | | | | | | | |
| 9 | Management Fee | | | | | | | | | | | | | | | | | | |
| 10 | Legal & Professional Fees | | | | | | | | | | | | | | | | | | |
| 11 | Transfer Agent Fee | | | | | | | | | | | | | | | | | | |
| 12 | Depository Maintenance Fee | | | | | | | | | | | | | | | | | | |
| 13 | Other Insurance | | | | | | | | | | | | | | | | | | |
| 14 | Distortion & Reimbursement | | | | | | | | | | | | | | | | | | |

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.

Formula Bar: `=VLOOKUP($A2,"[Chart of Accounts Mapping as of 10.10.2025.xlsx]Chart of Accounts"!$A:$D,2,FALSE)`

| GL Account | TB Account Name | Account Type | FS Classification |
|----------------------------------|----------------------|--------------|--|
| A/P - Other | A/P - Others | Liability | Accrued Expenses and Other Liabilities |
| A/P - Others | A/P - Others | Liability | Accrued Expenses and Other Liabilities |
| A/P - OTHER | A/P - Others | Liability | Accrued Expenses and Other Liabilities |
| ACCOUNTS PAYABLE | A/P - Others | Liability | Accrued Expenses and Other Liabilities |
| A/P - Others - USD | A/P - Others | Liability | Accrued Expenses and Other Liabilities |
| ACCOUNTS RECEIVABLE | Accounts Receivable | Asset | Loans and receivables |
| A/R - Others PHP | Accounts Receivable | Asset | Loans and receivables |
| A/R - Others USD | Accounts Receivable | Asset | Loans and receivables |
| Discount on Accounts Receivable | Accounts Receivable | Asset | Loans and receivables |
| Accounts Receivable - Discounted | Accounts Receivable | Asset | Loans and receivables |
| Accrued Exp. Payable - PHP | Accrued Exp. Payable | Expense | Accrued Expenses and Other Liabilities |
| 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

Paste Special Dialog Box:

- Paste: ☒ Values
- Operation: ☒ None
- ☐ Skip blanks
- ☐ Transpose

| Sum of netamt | GOVERNMENT SI | PhilEquity Alpha | PhilEquity Alpha | PHILEQUITY DIVI | PHILEQUITY DOL | PHILEQUITY FUN | PHILEQUITY MAN | PhilEquity MSCI | PHILEQUITY PES | PHILEQUITY PSE | INDEX FUND |
|--|---------------|------------------|------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|----------------|------------|
| ANNUAL FEE - DIRECTOR | | | | | | | | | | | |
| Annual Fee - Director | | | | | | | | | | | |
| BIR Registration/License Fee | | | | | | | | | | | |
| Business Permit | | | | | | | | | | | |
| Doc. Stamp Tax | | | | | | | | | | | |
| Legal & Professional Fees | | | | | | | | | | | |
| Other Insurance | | | | | | | | | | | |
| Other Taxes | | | | | | | | | | | |
| Per Diem - Director | | | | | | | | | | | |
| Printing & Reproduction | | | | | | | | | | | |
| SEC Registration/License Fee | | | | | | | | | | | |
| Transportation & Travel | | | | | | | | | | | |
| (Gain)/Loss on Maturity of FVPL-Bonds-USD | | | | | | | | | | | |
| (Gain)/Loss on Sale of FVPL-Bonds-PHP | | | | | | | | | | | |
| (Gain)/Loss on Sale of FVPL-Bonds-USD | | | | | | | | | | | |
| (Gain)/Loss on Valuation of FVPL-Bonds-PHP | | | | | | | | | | | |
| (Gain)/Loss on Valuation of FVPL-Bonds-USD | | | | | | | | | | | |
| A/P - Other | 0 | -40110986 | | | | | | | | | |
| A/P - Others | | 3982294 | | | | | | | | | |
| A/P - Others - USD | | | | | | | | | | | |
| A/P - OTHER | | | | | | | | | | | |
| A/R - Others PHP | | | | | | | | | | | |
| A/R - Others USD | | | | | | | | | | | |
| ACCOUNTS PAYABLE | 12800000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| ACCOUNTS RECEIVABLE | -12801706.68 | -0.02 | -2.04992E-12 | -0.029999897 | -1.6 | -0.169999003 | -438276468.3 | -0.16 | 0.100000102 | -1387.4 | |
| Accounts Receivable - Discounted | | | | | | | | | | | |
| ACCURED EXP. PAYABLE - PHP | | -138394.778 | | -0.1 | -69554.869 | 67060.573 | -514943.383 | -131427.93 | -116709.333 | -188543.196 | |
| Accrued Exp. Payable - USD | | | | | | | | | | | |
| ACCURED INTEREST RECEIVABLE | 2498149.12 | | | | | | | | | | |
| ADDITIONAL PAID-IN CAPITAL | | | | | | | | | | | |

4.2. Modify column header for easy identification.

| GL Account | PAOF | PAOFs | PDYFI | PDIF | PEFI | PMPI | PPBF | PPSE |
|--|-----------------|------------|----------------|--------------|-----------------|--------------|----------------|----------------|
| ANNUAL FEE - DIRECTOR | | | | | 611,777.78 | | | |
| Annual Fee - Director | | | 164,444.44 | 153.63 | - | | 17,111.11 | 386,111.11 |
| BIR Registration/License Fee | | | - | - | (0.00) | | (0.00) | - |
| Business Permit | | | 220.00 | 186.05 | 220.00 | | 30.00 | 190.00 |
| Doc. Stamp Tax | | | (0.00) | 1,512.32 | - | | - | - |
| Legal & Professional Fees | | | | 0.00 | - | | - | - |
| Other Insurance | | | (2,546,634.24) | - | (10,668,857.31) | | - | (1,932,597.35) |
| Other Taxes | | | 75,944.67 | 98.89 | 34,843.11 | | 5,777.78 | 133,611.12 |
| Printing & Reproduction | | | (0.00) | - | (0.00) | | - | - |
| SEC Registration/License Fee | | | 195.00 | 136.31 | 12,195.00 | | (11,825.00) | 75.00 |
| Transportation & Travel | | | - | (498.00) | - | | - | - |
| (Gain)/Loss on Maturity of FVPL-Bonds-USD | | | | - | - | | - | - |
| (Gain)/Loss on Sale of FVPL-Bonds-PHP | | | | - | - | | 61,218.55 | - |
| (Gain)/Loss on Sale of FVPL-Bonds-USD | | | | - | - | | - | - |
| (Gain)/Loss on Valuation of FVPL-Bonds-PHP | | | | (0.00) | - | | 1,676.75 | - |
| (Gain)/Loss on Valuation of FVPL-Bonds-USD | | | | - | - | | - | - |
| A/P - Other | (40,110,980.95) | 5,229.00 | (891,536.08) | 539,771.82 | (12,927,402.28) | (114,266.44) | (1,166,938.00) | (3,583,072.90) |
| A/P - Others | 39,822,947.35 | (5,229.00) | (0.01) | (535,956.66) | (0.53) | | (500.01) | 38,804.31 |
| A/P - Others - USD | | | | | | | | |
| A/P - OTHER | (92,725.28) | | | | | | | |
| A/R - Others PHP | | | 172,577.60 | | - | | 69,000.00 | 52,887.38 |
| A/R - Others USD | | | | 2,409.80 | | | | |
| ACCOUNTS PAYABLE | | | | | | | | |

| =XLOOKUP(\$C3,"Chart of Accounts.xlsx"!\$A:\$A,"Chart of Accounts.xlsx"!\$B:\$B,0) | | | | | | | | | | | | |
|--|--------------|-----------------------------|------|-------|----------------|----------|-----------------|------|-------------|----------------|---|---|
| A | B | C | D | E | F | G | H | I | J | K | L | M |
| PA | Account Type | GL Account | PAOF | PAOFs | POFY | POIF | PEFI | PMPI | PPBF | PPSE | | |
| Annual Fee - Director | Expense | ANNUAL FEE - DIRECTOR | | | | | 611,777.78 | | | | | |
| Annual Fee - Director | Expense | Annual Fee - Director | | | 164,444.44 | 153.63 | | | 17,111.11 | 386,111.11 | | |
| IR Fees | Expense | IR Registration/License Fee | | | - | - | | | | | | |
| Municipal Permit | Expense | business Permit | | | - | - | (0.00) | | (0.00) | | | |
| Documentary Stamp Tax | Expense | Doc. Stamp Tax | | | 220.00 | 186.05 | 220.00 | | 30.00 | 190.00 | | |
| Professional Fees | Expense | Legal & Professional Fees | | | (0.00) | 1,512.32 | - | | - | - | | |
| Other Insurance | Expense | Other Insurance | | | - | 0.00 | - | | - | - | | |
| Other Taxes | Expense | Other Taxes | | | (2,546,634.24) | | (10,668,857.31) | | | (1,932,597.35) | | |
| Ret Diem - Director | Expense | Ret Diem - Director | | | 75,944.67 | 98.89 | 34,843.11 | | 5,777.78 | 133,611.12 | | |
| Printing and Reproduction | Expense | Printing & Reproduction | | | - | (0.00) | - | | | | | |
| SEC Fees | Expense | EC Registration/License Fee | | | 195.00 | 136.31 | 12,195.00 | | (11,825.00) | 75.00 | | |
| Transportation and Travel | Expense | Transportation & Travel | | | - | - | - | | | | | |

The screenshot shows the Microsoft Excel interface with the 'Data' tab selected on the ribbon. The 'Data Tools' group is highlighted, and the 'Remove Duplicates' button is selected. A dialog box titled 'Remove Duplicates' is open, showing a list of columns with 'TB Account' and 'Account Type' selected. The background shows a spreadsheet with a table of expenses.

[illegible]

Page | 10
Data Gathering Document | Confidential – Internal Use Only

AutoSave TB as of December 31, 2024

File Home Insert Draw Page Layout Formulas Data Review View Automate Help Acrobat

Search

Comments Share

D2 =SUMIF(Pivot!\$A:\$K,"TB FS Format",\$A2,Pivot!D:D)

| TB Account | Account Type | FS Classification | PAOF | PAOF1 | PDVFI | PDVFI | PEFI | PMPI | PPBF | PPSE |
|---------------------------------|--------------|--|-----------------|------------------|------------------|----------------|------------------|----------------|-----------------|------------------|
| 1 Cash in Bank | Asset | Cash and Cash Equivalents | 4,654,413.42 | 276,396.18 | 21,290,552.22 | 148,908.39 | 101,172,867.99 | 2,501,285.99 | 7,964,298.31 | 15,001,975.48 |
| 2 MMP | Asset | Cash and Cash Equivalents | - | 680,000.00 | 186,000,000.00 | 1,600,000.00 | 617,000,000.00 | - | 12,000,000.00 | 17,000,000.00 |
| 3 Investment in Bonds | Asset | Financial assets at fair value through profit or loss | - | - | - | 2,156,716.00 | - | - | 299,993,793.02 | - |
| 4 Investment in Bonds - AMG | Asset | Financial assets at fair value through profit or loss | (13,268,217.85) | - | 203,093,235.63 | (41,076.00) | 890,649,696.04 | 4,579,272.24 | 5,353,713.99 | (136,125,259.69) |
| 5 Investment in Equity | Asset | Financial assets at fair value through profit or loss | 291,973,165.07 | 2,061,218,441.39 | - | - | 7,396,359,868.39 | 304,541,785.65 | - | 3,610,894,202.15 |
| 6 Investment in UITF | Asset | Financial assets at fair value through profit or loss | - | - | - | - | - | - | - | - |
| 7 Accounts Receivable | Asset | Loans and receivables | (0.05) | (1.60) | 172,577.40 | 2,408.04 | (0.07) | (1,387.56) | 69,000.10 | 51,499.98 |
| 8 Accrued interest Receivable | Asset | Loans and receivables | 0.00 | 1,428.00 | 113,666.64 | 32,466.80 | 915,361.11 | - | 1,603,950.77 | 10,388.91 |
| 9 Dividend Receivables | Asset | Loans and receivables | 172,167.98 | - | 1,631,125.94 | - | 10,330,651.97 | 447,248.47 | 0.00 | 4,803,814.95 |
| 10 Due from Brokers | Asset | Loans and receivables | (97,264,295.10) | - | (205,225,468.34) | (3,123,689.01) | 10,994,670.60 | (6,964,918.49) | (0.00) | (0.02) |
| 11 Due from Intercompany | Asset | Loans and receivables | - | - | - | - | - | - | - | - |
| 12 Due from Others | Asset | Loans and receivables | - | (1,023,872.89) | - | (0.00) | (6,777,602.48) | - | 0.01 | - |
| 13 Due from PEMI | Asset | Loans and receivables | - | - | - | - | - | - | - | - |
| 14 Other Receivable | Asset | Loans and receivables | - | - | - | - | - | - | - | - |
| 15 Prepaid Taxes | Asset | Other Asset | - | - | 0.00 | 0.00 | 0.00 | 0.08 | 89,523.00 | 0.00 |
| 16 Prepaid Expenses | Asset | Other Assets | - | - | - | (0.00) | - | - | - | - |
| 17 Allowance for Prob. Losses | Asset | Other Expense | - | (0.01) | - | (0.01) | - | - | - | - |
| 18 Miscellaneous Deposit | Asset | Other Expense | - | - | - | - | - | - | - | - |
| 19 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) | (3,544,268.59) |
| 20 Doc Stamps Payable | Liability | Accrued Expenses and Other Liabilities | (23,432.96) | (8.21) | (26,258.09) | (5,225.75) | (4,066.50) | (21,879.68) | (1,241.37) | (16,662.14) |
| 21 Due to Broker | Liability | Accrued Expenses and Other Liabilities | - | - | (27,147,880.69) | - | (0.00) | - | - | - |
| 22 Due to Intercompany | Liability | Accrued Expenses and Other Liabilities | - | (61,821.00) | (150.00) | (2.23) | (150.00) | - | (130.00) | - |
| 23 Due to PEMI - Exit Fee | Liability | Accrued Expenses and Other Liabilities | 216,316.44 | 0.01 | 735,546.58 | (20,050.76) | 516,690.66 | 1,052,445.14 | (1,604.68) | (793.26) |
| 24 Due to PEMI - Sales Load Fee | Liability | Accrued Expenses and Other Liabilities | - | - | (108.26) | - | (3,824.70) | (150.01) | - | (334.79) |
| 25 Due to PEMI - Management Fee | Liability | Accrued Expenses and Other Liabilities | (233,497.99) | (955.61) | (2,271,655.12) | (2,276.74) | (8,179,463.37) | (183,889.42) | (193,292.54) | (2,122,448.27) |
| 26 Due to Stockholders | Liability | Accrued Expenses and Other Liabilities | 0.00 | (0.00) | 0.01 | (0.00) | 15,000.00 | 0.00 | 15,000.00 | 0.00 |
| 27 Due to Unitholders | Liability | Accrued Expenses and Other Liabilities | 10,500.00 | - | - | - | - | - | - | - |
| 28 Withholding 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) | (563,404.74) |
| 29 Final Tax Payable | Liability | Accrued Expenses and Other Liabilities | - | - | - | - | - | - | - | - |
| 30 Income Tax Payable | Liability | Accrued Expenses and Other Liabilities | - | 0.00 | - | 0.00 | - | - | - | - |
| 31 Sundry credit | Liability | Other Expense | - | - | - | - | - | - | - | - |
| 32 Dividend Income | Income | Dividends | (9,220,192.27) | - | (130,941,729.34) | - | (260,698,539.61) | (8,908,253.71) | - | (108,214,858.14) |
| 33 Interest Income | Income | Interest | (638,725.55) | (30,644.31) | (7,052,167.29) | (155,829.24) | (36,791,964.02) | (6,106.62) | (16,310,691.78) | (1,829,730.30) |
| 34 Miscellaneous Income | Income | Miscellaneous Income | - | - | (160,724.10) | (8,385.19) | (4,809,763.29) | - | - | (107,224.48) |
| 35 Trading Gain / Loss | Income | Net gain (loss) on financial assets at fair value through profit or loss | (8,446,420.82) | - | (22,532,733.42) | (498.00) | 466,384,608.26 | 3,845,502.18 | - | (14,106,992.03) |
| 36 FX Revaluation | Expense | Net gain (loss) on financial assets at FVPL | (138,394.78) | (0.10) | (69,554.87) | (19,993.59) | (514,943.38) | (131,427.93) | (116,709.33) | (188,839.09) |
| 37 Accrued Exp. Payable | Expense | Accrued Expenses and Other Liabilities | - | - | - | - | - | - | - | - |
| 38 VAT Payable | Expense | Commission | 2,847,138.60 | - | 10,716,511.39 | 73,404.92 | 8,677,030.63 | 997,903.47 | - | 924,496.55 |
| 39 Commission expense | Expense | Director's Fee | 17,111.11 | - | 164,444.44 | 153.63 | 611,777.78 | - | 17,111.11 | 386,111.11 |
| 40 Annual Fee - Director | Expense | Final | 127,741.50 | 6,128.85 | 1,410,433.50 | 13,411.11 | 7,358,392.83 | 1,221.41 | 3,262,138.41 | 365,798.12 |
| 41 Provision for Final Tax | Expense | Income Tax | - | - | 4,431.36 | - | - | - | - | - |
| 42 Corporate Income Tax | Expense | Management Fee | 46,946,995.28 | 45,804.40 | 205,259,888.51 | 3,760,933.61 | 168,078,895.52 | 47,505,423.33 | 3,697,398.88 | 43,790,294.12 |
| 43 Management Fee | Expense | Other Expense | - | - | - | 0.00 | - | - | - | - |
| 44 Other Insurance | Expense | Other Expense | - | - | - | 0.00 | - | - | - | - |
| 45 Printing and Reproduction | Expense | Other Expense | 2,495.00 | - | 3,180.00 | 25.00 | 13,475.00 | 1,450.00 | 3,060.00 | 19,165.00 |
| 46 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 Receivables | Asset | Loans and receivables | 10330651.97 | |
| 13 | Due from Brokers | Asset | Loans and receivables | 10994670.60 | |
| 14 | Due from Others | Asset | Loans and receivables | -6777602.48 | |
| 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](#)

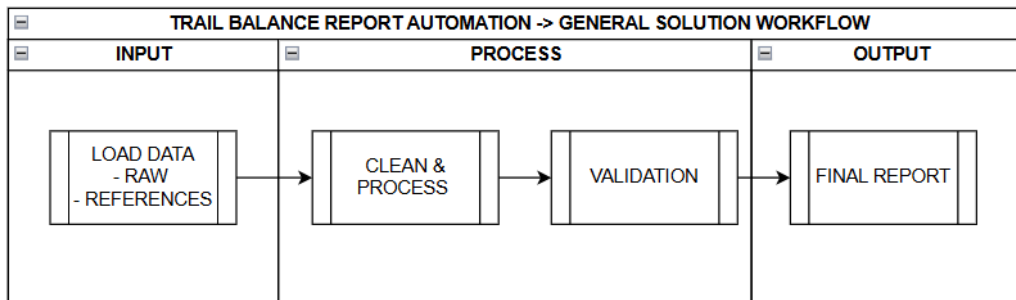
Step 1 – 4. Same as the process for Cleaned Trial Balance.

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.