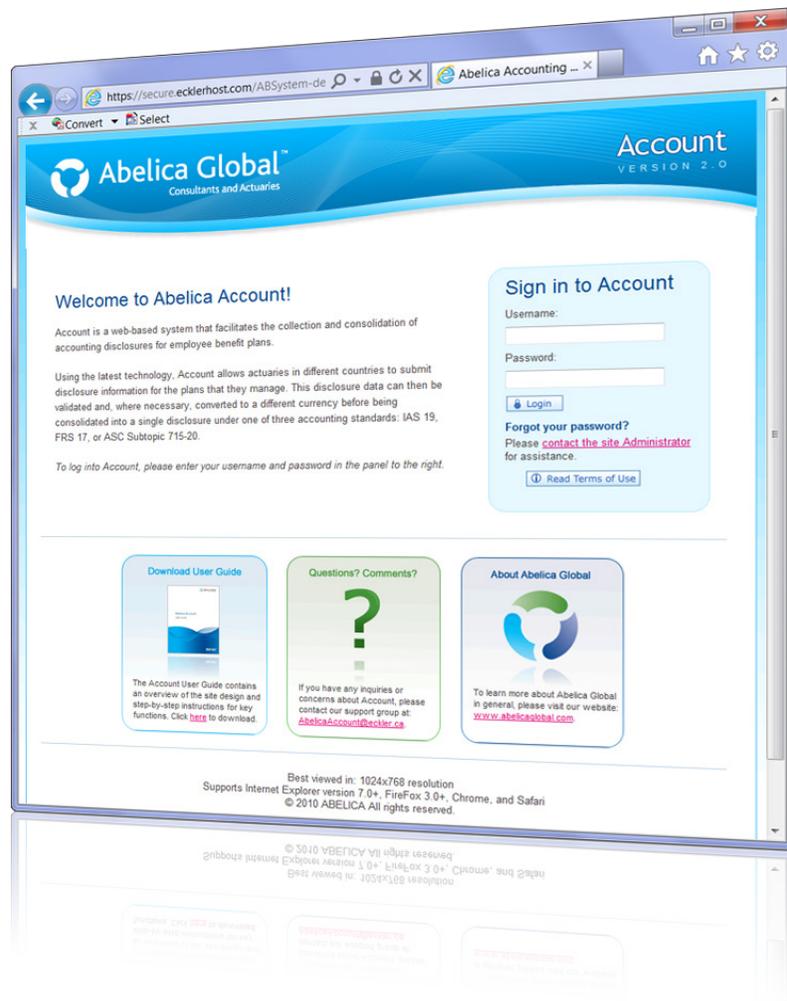


Quick Start Guide

Abelica Account Web Tool



Note: **Abelica Account** is a web-based tool for tracking and consolidating accounting disclosures for pension and benefit plans. It uses the most common accounting standards: IAS 19 (pre- and post-June 2011), FRS 17 and ASC 715-20. This Quick Start Guide provides a high-level overview of the web tool, and is intended as an introduction only. If you have questions about any aspect of **Abelica Account**, please contact Krista Sacrey at ksacrey@eckler.ca. [Click [here](#) to open the tool.]

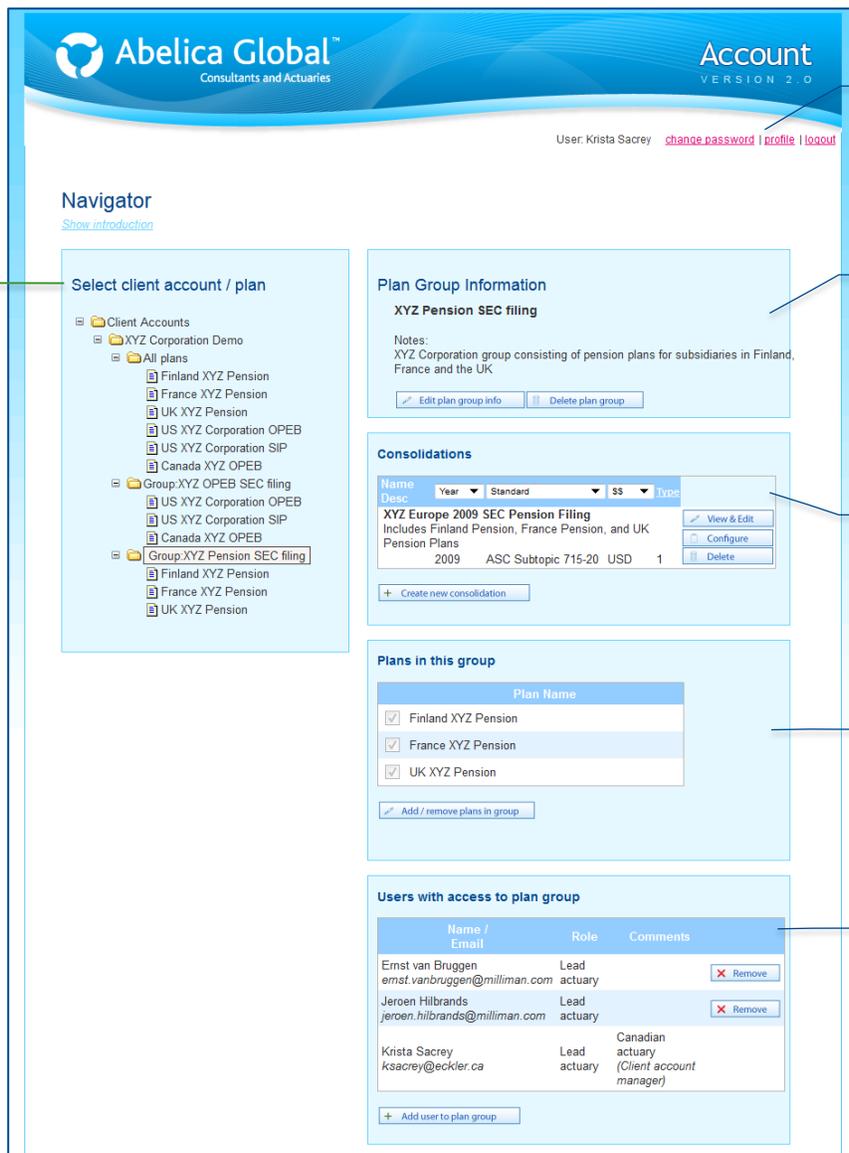
Navigator: Overview

The navigator page is essentially the “home” page for Account. The user will use this page to:

- ✓ Select a specific client account, plan, or plan group
- ✓ Add new client accounts and plans
- ✓ Group plans for consolidated disclosures
- ✓ Select a specific disclosure or consolidation to view and/or edit
- ✓ Create and delete disclosures and consolidations

The diagram below illustrates the key sections of the navigator page. Note that the panels on the right are context sensitive and will change depending on the item selected in the tree menu on the left – in this case, a plan group.

Select client account / plan: This tree-style menu lists all client accounts, and related plans and plan groups, to which the user has access. When a given account, plan, or group is selected, the panels on the right will flip to the appropriate information. For example, when a single plan is selected, a list of disclosures will appear; when a plan group is selected, a list of consolidations will appear.



The screenshot shows the 'Account' interface with the following sections:

- Header:** Abelica Global Consultants and Actuaries, Account VERSION 2.0, User: Krista Sacrey (change password | profile | logout)
- Navigator:**
 - Select client account / plan
 - Client Accounts
 - XYZ Corporation Demo
 - All plans
 - Finland XYZ Pension
 - France XYZ Pension
 - UK XYZ Pension
 - US XYZ Corporation OPEB
 - US XYZ Corporation SIP
 - Canada XYZ OPEB
 - Group:XYZ OPEB SEC filing
 - US XYZ Corporation OPEB
 - US XYZ Corporation SIP
 - Canada XYZ OPEB
 - Group:XYZ Pension SEC filing (Selected)
 - Finland XYZ Pension
 - France XYZ Pension
 - UK XYZ Pension

- Plan Group Information:** XYZ Pension SEC filing. Notes: XYZ Corporation group consisting of pension plans for subsidiaries in Finland, France and the UK. (Edit plan group info | Delete plan group)
- Consolidations:** Table with columns: Name, Desc, Year, Standard, SS, Type. Row: XYZ Europe 2009 SEC Pension Filing. (View & Edit | Configure | Delete)
- Plans in this group:** Table with columns: Plan Name, checkboxes. Rows: Finland XYZ Pension, France XYZ Pension, UK XYZ Pension. (Add / remove plans in group)
- Users with access to plan group:** Table with columns: Name / Email, Role, Comments. Rows: Ernst van Bruggen (Lead actuary), Jeroen Hilbrands (Lead actuary), Krista Sacrey (Lead actuary, Canadian actuary, Client account manager). (Add user to plan group)

Utility menu: Follow these links to change your password, update contact info under your profile, or log out of Account.

Plan Group Information: High level info about the plan group. You can edit this info, or delete the plan group entirely. *[If you select a single plan, a similar panel will appear with plan info.]*

Consolidations: A list of all consolidated disclosures that have been created for the plan group. *[If you select a single plan, plan disclosures will be listed.]*

Plans in this group: Lists plans in the selected plan group. *[If you select a single plan, this panel will not appear.]*

Users with access to plan group: Lists the system users who have been assigned to the plan or plan group. User access varies by role. Lead actuaries are able to view and edit all consolidations for the plan group. *[If you select a single plan, a similar panel will appear with plan users.]*

Building a disclosure for a single plan

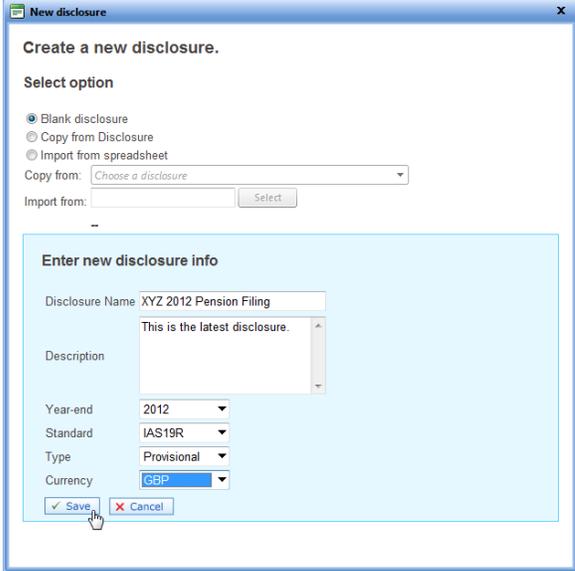
Building a new disclosure from scratch starts from the **Navigator** page (see *Navigator: Overview* above).

1. In the **Select client account / plan** menu, select the plan for which you wish to create a new disclosure.

2. In the **Disclosures** panel, click: 

3. In the **New disclosure** dialog box:

- Select preferred disclosure-input option:
 - Blank disclosure:** This will simply create blank web forms for each schedule, which you can use to manually enter the data.
 - Copy from disclosure:** You can copy values from an existing Account disclosure to your new disclosure. Click on the radio button and select the existing disclosure from the drop-down box.
 - Import from spreadsheet:** You can also import values from a spreadsheet by clicking on the radio button and browsing to the spreadsheet location on your computer. The spreadsheet must follow a standard layout; to download a template, click “Download spreadsheet template”.
- Enter the new disclosure information, including the name, standard, type (provisional or final), currency and fiscal year. Save your changes.



4. Your new disclosure will be added to the Disclosures panel.

Click:  to go to the **Disclosures manager**.

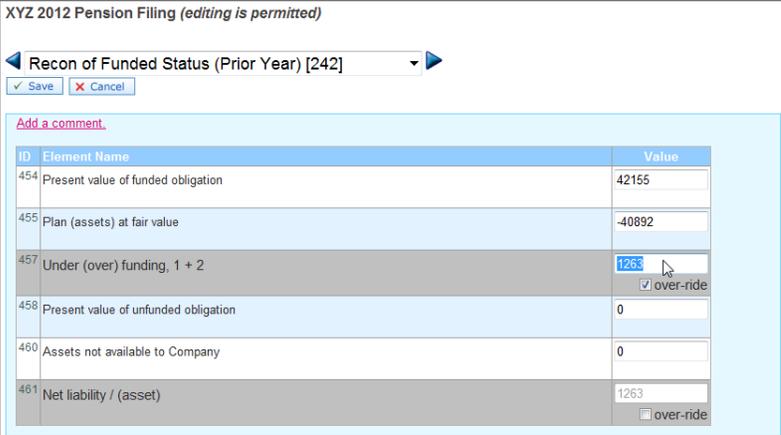
5. Use the drop-down menu (and/or forward and back arrows) to select the schedule that you wish to edit.

6. Click  to change values, and  to commit those values. (Values are also saved when you move from one schedule to another.) A few things to note about updating disclosure values:

- Validations:** When you edit and save changes, Account will perform validations on your entered values. Any detected errors can be viewed by clicking the **red** validation errors link.
- Calculations:** Account calculates certain fields automatically. These fields will be greyed out and auto-updated when you save your entries.
- Overrides:** If you do not agree with the Account calculation, you can override calculated values by clicking on the override check box. Your new value will be validated by Account and any errors shown.

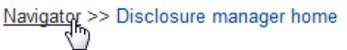


Name	Year	Standard	\$\$	Type	
XYZ 2009 Pension SEC Filing - 2009 ASC Subtopic 715-20 - EUR (L333-108) 96111					
Replicate 2009 Pension Plan SEC 2009 ASC Subtopic 715-20 EUR 1					
XYZ 2012 Pension Filing					
This is the latest disclosure.	2012	IAS19R	GBP	1	



ID	Element Name	Value
454	Present value of funded obligation	42155
455	Plan (assets) at fair value	-40892
457	Under (over) funding, 1 + 2	1263 <input checked="" type="checkbox"/> over-ride
458	Present value of unfunded obligation	0
460	Assets not available to Company	0
461	Net liability / (asset)	1263 <input type="checkbox"/> over-ride

7. To go back to the Navigator, click on the link in the “breadcrumb” menu at the top.



Building a consolidated disclosure for multiple plans

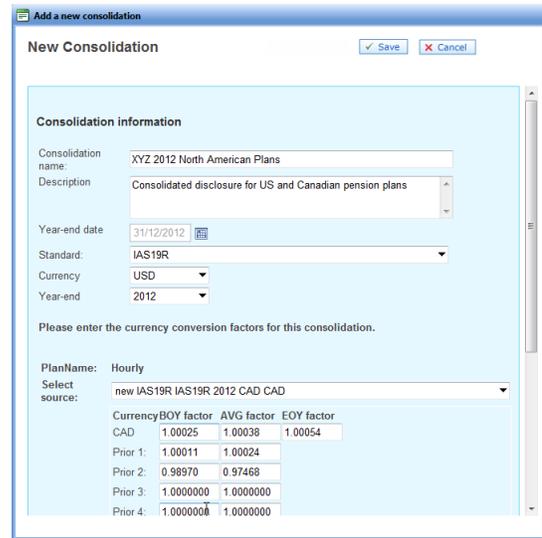
To build a consolidation you must first create a plan group on the **Navigator** page.

- In the **Select client account / plan** menu, select the client account. Click: . Enter the group information and save. Your new plan group will now appear under the client account in the **Select client account / plan** menu.
- Select the plan group. Click: . Add the relevant plans to your new plan group and save.

- In the **Consolidations** panel, click: .

- In the **Add a new consolidation** dialog box:

- Enter the new consolidation information, including the name, standard, currency and fiscal year.
- For each plan in the plan group, select the source of the disclosure information from the drop-down. You can choose from:
 - New disclosure:** This will set up a blank disclosure for the plan, which you can use to manually enter the data as described in the section above
 - No disclosure:** Selecting this option will omit the given plan from the consolidation.
 - Existing disclosures:** Any existing Account disclosures for the plan will be listed in the drop-down. You can select one of these existing disclosures to use in the consolidation.



New Consolidation

Consolidation information

Consolidation name: XYZ 2012 North American Plans

Description: Consolidated disclosure for US and Canadian pension plans

Year-end date: 31/12/2012

Standard: IAS 19R

Currency: USD

Year-end: 2012

Please enter the currency conversion factors for this consolidation.

PlanName: Hourly

Select source: new IAS19R IAS19R 2012 CAD CAD

	Currency	BOY factor	AVG factor	EOY factor
CAD		1.00025	1.00038	1.00054
Prior 1:		1.00011	1.00024	
Prior 2:		0.98970	0.97468	
Prior 3:		1.0000000	1.0000000	
Prior 4:		1.0000000	1.0000000	

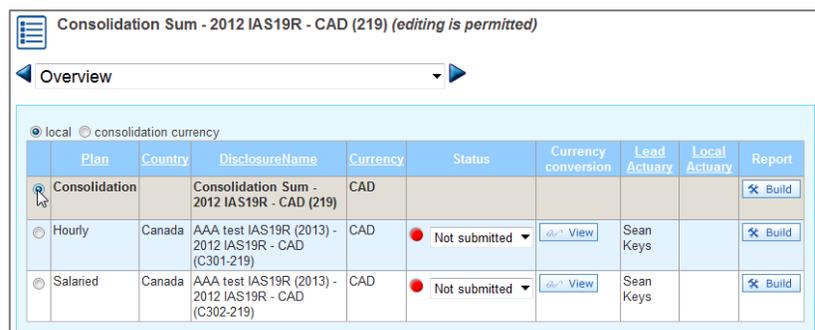
- If the plans have varying currencies, enter the currency conversion factors (where relevant) to convert the plan disclosure values to the common currency that you wish to use for the consolidation.
- Save your new consolidation.

- Your new consolidation will be added to the Consolidations panel.

Click:  to go to the **Consolidations manager**.

- By default, the **Overview** is selected in the schedules drop-down. The Overview screen provides a list of all available disclosures: the consolidated disclosure for all plans, and the individual disclosures for each plan in the consolidation. A few things to note about this screen:

- Switching disclosures:** You can switch between the consolidation disclosure and the individual plan disclosures by clicking the appropriate radio button in the left-most column.
- Toggling currencies:** You can view each of the disclosures in either their "local" (i.e. original) currencies, or in the common "consolidation currency" by clicking on the appropriate radio button above the grid.
- Viewing schedules:** Use the drop-down menu (and/or forward and back arrows) to select the schedule that you wish to view or edit for the given disclosure.



Consolidation Sum - 2012 IAS19R - CAD (219) (editing is permitted)

Overview

local consolidation currency

Plan	Country	DisclosureName	Currency	Status	Currency conversion	Lead Actuary	Local Actuary	Report
Consolidation		Consolidation Sum - 2012 IAS19R - CAD (219)	CAD					
<input type="radio"/> Hourly	Canada	AAA test IAS19R (2013) - 2012 IAS19R - CAD (C301-219)	CAD	Not submitted		Sean Keys		
<input type="radio"/> Salaried	Canada	AAA test IAS19R (2013) - 2012 IAS19R - CAD (C302-219)	CAD	Not submitted		Sean Keys		

- Edit the schedules in the same way as described above. (See item 6 under *Building a disclosure for a single plan.*)
- To go back to the Navigator, click on the link in the "breadcrumb" menu at the top.